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The situation in Central America: progress in fashioning a region of peace, freedom, democracy and development

Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba

Question of the Falkland Islands (Malvinas)

The situation of democracy and human rights in Haiti

Culture of peace

Macroeconomic policy questions

Sustainable development

Implementation of the outcome of the United Nations Conference on Human Settlements (Habitat II) and strengthening of the United Nations Human Settlements Programme (UN-Habitat)

Globalization and interdependence

Groups of countries in special situations

Advancement of women

Indigenous issues

Strengthening of the coordination of humanitarian and disaster relief assistance of the United Nations, including special economic assistance

Measures to eliminate international terrorism

Letter dated 21 October 2005 from the Permanent Representative of Spain to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the text of the Salamanca Declaration (see annex), together with an appendix and a number of special communiqués, adopted by the Heads of State and Government of the Ibero-American community of nations at the Summit held in Salamanca, Spain, on 14 and 15 October 2005.

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I should be grateful if you would have the aforementioned texts circulated as a document of the General Assembly under items 13, 18, 21, 22, 43, 50, 52, 53, 54, 55, 64, 68, 73 and 108, of the agenda of the sixtieth session.

(*Signed*) Juan Antonio **Yañez-Barnuevo**
Ambassador
Permanent Representative

Annex to the letter dated 21 October 2005 from the Permanent Representative of Spain to the United Nations addressed to the Secretary-General

Salamanca Declaration

1. We, the Heads of State and Government of the Ibero-American community of nations, gathered for the Fifteenth Summit in Salamanca, Spain, on 14 and 15 October 2005, reaffirm the entire Ibero-American heritage, which consists of the values, principles and agreements that we have adopted at previous Summits. It is based on the recognition of the full validity of the Charter of the United Nations and our commitment to the purposes and principles embodied therein, our respect for international law, the deepening of democracy, development, the universal promotion and protection of human rights, the strengthening of multilateralism and cooperative relations among all peoples and nations and the rejection of coercive unilateral measures that contravene international law.

2. We welcome Andorra as a new member that fully shares the identity and fulfils the criteria for membership of the Summit system. Andorra will be represented at Summits by its Head of Government.

3. We decide to establish the Ibero-American Secretariat (SEGIB) as a permanent organ to support the institutionalization of the Ibero-American Conference, and we congratulate its first Secretary-General, Enrique V. Iglesias. We entrust the Secretariat with the pursuit of the objectives set out in the Agreement of Santa Cruz de la Sierra, which are designed to strengthen Ibero-American cooperation, internal cohesion and the promotion of the Ibero-American community of nations at the international level. We endorse the work programme of SEGIB as proposed by the Secretary-General, which will be supplemented by actions that we have agreed to entrust to it during our meetings.

4. We reaffirm the commitment of the Ibero-American community to international law and effective multilateralism, to which we wish to make a meaningful contribution. We undertake to lend active support to a far-reaching reform of the United Nations system which, on the basis of the principles of efficiency, participation, transparency, representativeness, equal sovereignty and democratization, will strengthen its role in the prevention of threats, the maintenance of international peace and security and the promotion of economic and social development. In that connection, we acknowledge the work of the Secretary-General of the United Nations on the occasion of the Organization's sixtieth anniversary.

5. Following a videoconference with the Presidents of Guatemala, El Salvador and Nicaragua during our first meeting, we express our profound sadness at the terrible loss of life caused by Hurricane Stan.

We stress the need for a united response and our desire to reduce the vulnerability of Central America and to promote the process of reconstruction and transformation in that region.

6. Democracy is a unifying factor in Ibero-America. We believe that we must develop an Ibero-American agenda that reinforces the quality of our democracies and their capacity to respond to citizens' expectations in terms of protecting their rights and meeting their social and economic needs. In that regard, the most pressing

priority is to achieve sustainable development and address the challenges posed by poverty and inequality. Accordingly, efforts must be made to strengthen institutions and to design and implement social inclusion policies that focus on education and the right of all citizens to work in dignified conditions and in an environment of rising productivity and which will contribute to reducing infant mortality and chronic malnutrition and ensuring universal access to health services.

To that end, and within the framework of the Millennium Development Goals and after having studied the social, economic and political situations of our countries, we call on SEGIB to pursue the following agreed courses of action:

(a) To support the various initiatives designed to eradicate hunger and poverty;

(b) To encourage, both within the Ibero-American community and in third countries, debt-for-education swaps and other social investments;

(c) To establish a permanent dialogue on investment, the expansion of the entrepreneurial base and access to credit and technical assistance;

(d) To coordinate activities with a view to broadening international cooperation, including cooperation with middle-income countries, and eliminating the imbalances in the international financial and trade regime, as well as the external debt burden;

(e) To assist countries in dealing with the effects of changes in the energy market and, in that context, to hold a special meeting on renewable energy sources;

(f) To encourage cooperation programmes in the health sector which will help to combat pandemics and curable diseases;

(g) To support the consolidation of the Ibero-American Judicial Cooperation Network in order, inter alia, to improve measures to deal with drug trafficking, corruption and transnational organized crime;

(h) To prepare a study that will take account of the existing differences within the Ibero-American community with a view to applying the principle of solidarity in order to rectify current imbalances;

(i) To follow up the initiative of the Government of the Bolivarian Republic of Venezuela concerning the establishment of a humanitarian fund.

7. Migration, which affects us all, as societies of origin, transit or destination, is an increasingly intense, diverse and complex global phenomenon which has an impact on the political, economic, social and cultural make-up of our societies. It also poses challenges relating to the recognition and acceptance of diversity, social and economic integration, the development of human capital and the treatment of remittances so as to ensure that they stimulate productivity and positive change in the countries that receive them, thereby facilitating the return of migrants. In some Ibero-American countries, indigenous and Afro-descendant people account for a significant proportion of the groups concerned. The successful management of this complex phenomenon is linked to our ability to design a framework for Ibero-American migration which is based on the orderly channelling and intelligent regularization of migratory flows, cooperation in the fight against trafficking and trade in human beings and, in addition, the responsibility of each country to design relevant public policies. In view of the foregoing, we undertake to:

(a) Coordinate common policies to channel and manage migratory flows in an orderly fashion;

(b) Develop, with the support of civil society, a programme of public activities to promote respect for the human rights of migrants and their families, their integration and respect for their rights in their countries of destination;

(c) Promote diversity and respect for human dignity, within the framework of the rule of law, as essential considerations in the treatment of emigrants, and eliminate all forms of discrimination against them;

(d) Promote development models that link immigrants and their families with efforts to step up development in their regions of origin;

(e) Involve countries of origin, transit and destination in the development of joint policies that also favour and facilitate temporary migration for employment purposes and incorporate adequate incentives for promotion, training and savings to ensure that the individuals concerned return with better prospects.

To move towards the achievement of these objectives, we request SEGIB to prepare and convene an Ibero-American meeting on migration, which will take place before the next Ibero-American Summit and which, in conjunction with the Ibero-American Social Security Organization (OISS) and with the support of the specialized agencies of the United Nations system, will support the process of the preparation and signing of an Ibero-American convention on social security.

8. The diversity, scope and biregional nature of the Ibero-American community mean that it is capable of becoming an active player on the international stage. We are aware of the need to strengthen our mechanisms for dialogue and coordination in order to harness that potential. We consider that the effective participation of our countries in active multilateralism will contribute to security, peace, development and the protection of international law.

In view of the foregoing, we have decided that SEGIB should:

(a) Follow up on the steps taken to grant the Ibero-American Conference observer status with the United Nations;

(b) Study the possibilities for cooperation between the Ibero-American Conference and other international organizations whose work relates to the development and consolidation of the Ibero-American region by strengthening, in particular, the work undertaken in collaboration with other Ibero-American organizations, and submit specific proposals to that end to the relevant bodies of the Ibero-American Conference;

(c) Take steps to establish a formal link between the Ibero-American Conference and the Alliance of Civilizations initiative;

(d) Support regional and subregional integration processes and promote the negotiations on agreements with the European Union;

(e) Participate in the preparation of the next European Union-Latin America and Caribbean summit, which is to be held in Vienna in 2006;

(f) Support the process of aligning the positions of the Ibero-American countries in international trade negotiations.

9. We have been notified of the outcome of the Ibero-American Parliamentary Forum, which represents a valuable input to the work of the Summit by the representatives of Ibero-American citizens. The Forum will make a significant contribution to the consolidation of the Ibero-American community of nations.

10. We take note of the conclusions of the business meeting and the civil society meeting, namely that those forums should continue to be held within the framework of the Ibero-American Summits, and we emphasize the convergence of their work in four main areas: the institutional framework as the guarantor of democratic governance and the protection of human rights; the importance of investment for development and its promotion within a framework of legal security and environmental and social responsibility; the need to link official development cooperation to poverty reduction strategies and the Millennium Development Goals while taking account of the situation in middle-income countries; and the desire of the Ibero-American community to support regional and subregional integration processes and play a part in negotiations for a more open, just and equitable global trade regime.

We entrust the Ibero-American Secretary-General with the task of following up on the recommendations of those bodies.

11. We support the conclusions of the ministerial and sectoral meetings of the Ibero-American Conference, which dealt with issues relating to public administration and State reform, housing and urban planning, tourism, agriculture and childhood, and the other meetings which have contributed to the adoption of the decisions contained in a number of the following paragraphs.

12. With a view to increasing investment to promote social inclusion and contributing to the relief of external debt in Latin America, and in the context of the search for innovative mechanisms, we undertake to encourage as many bilateral and multilateral creditors as possible to swap debt for social investment, particularly in the area of education.

In that connection, we undertake to continue the discussion process with a view to the adoption of an Ibero-American education pact, along the lines of the Toledo Declaration, in order to promote equitable development and social justice.

13. We intend to pursue the establishment of an Ibero-American knowledge base, geared towards the changes necessary in the area of higher education and focused on research, development and innovation, which are prerequisites for increasing productivity by ensuring that our populations have improved access to better quality goods and services as well as for enhancing the competitiveness of our region at the international level. To that end, we call on the Ibero-American Secretariat to work together with the Organization of Ibero-American States for Education, Science and Culture (OEI) and the Ibero-American University Council (CUIB) to achieve the political and technical coordination necessary to implement this project.

The knowledge base should include research on regional plans and the exchange of experience in the area of literacy with a view to achieving universal primary education. To that end, we instruct SEGIB, taking as a starting point the current experience in the region, to submit to member States an Ibero-American literacy plan with the aim of declaring the Ibero-American region an "area free of illiteracy" at some point between 2008 and 2015.

14. We decide to prepare, in the light of the basis set out in the annex to this Declaration and other elements pertaining to the cultural life of our countries, an Ibero-American Cultural Charter which, from the perspective of the diversity of our cultural expression, will contribute to the consolidation of the Ibero-American region, the integral development of human beings and the eradication of poverty.

15. We will also create a fund, financed through voluntary contributions from member States, to promote the joint production of high-quality cultural television programmes, as well as training for professionals.

16. We agree to promote practical action and initiatives to guarantee the universalization of the right to health, placing that objective at the heart of the political agendas of our countries and of Ibero-American cooperation. To that end, we decide to set up Ibero-American cooperation networks on organ donations and transplants, policies relating to medicinal products, the fight against smoking, and teaching and research in the field of public health.

17. We have decided to begin the process of drafting an Ibero-American convention on social security, with a view to ensuring that migrant workers and their families enjoy social security rights.

18. The Ibero-American Organization for Young People was given the task of preparing a plan of cooperation and integration for young people to safeguard and promote the rights of young people and strengthen integration among the new generation of Ibero-Americans.

We welcome the adoption by 17 member States of the Ibero-American Convention on the Rights of Young People, which should contribute to the strengthening of public policies designed to protect the rights of young people.

19. We note the urgent need for new technologies, better resources and new methods for the integrated management of water resources, the adaptation to climate change and the management of waste. We also recognize the importance for the region of promoting the sustainable use of our natural resources, the development of renewable sources of energy and the role of the clean development mechanism of the Kyoto Protocol as a tool to facilitate cooperation between the parties. We express our willingness to incorporate these issues into regional development policies.

20. We draw attention to the actions and the outcome of the meeting of Ibero-American Ministers of Transport and Infrastructure, in particular the coordination of existing training and capacity-building programmes in that area, and we urge the Ministers to continue working together on the important issues of infrastructure and transport.

21. We highlight the progress made in coordinating and managing the Ibero-American Network of Ministers from the Office of the President and their Counterparts and also in developing a strategic information system for Heads of Government, as well as the measures to strengthen the Ibero-American School of Government and Public Policy (IBERGOP) adopted at the ninth meeting of Ministers from the Office of the President and their Counterparts.

22. We highlight the importance of the regulations governing the composition, powers and functioning of the Ibero-American Judicial Cooperation Network in the definition and consolidation of an Ibero-American area of justice.

23. We reaffirm our commitment to create favourable conditions for the creation of more and better jobs. To that end, we accord a central place on the Ibero-American agenda to decent employment, which is a human right, because of its significant contribution to economic and social development and as a way of promoting a more equitable distribution of the benefits of economic growth, thereby promoting social inclusion, respect for workers' rights and an improvement in the standard of living of our populations.

24. We appreciate the position on official development assistance to middle-income countries set out in the declaration of the High-level Meeting of Heads of State of the United Nations and we entrust SEGIB with the task of following up on that issue by providing more detailed description and treatment of the various levels of human development, with particular emphasis on the poorest and most vulnerable countries.

25. We are committed to recognizing, promoting and protecting the rights of indigenous peoples, and we therefore reiterate our support for the strengthening of the Indigenous Fund. The experience with the Fund will, inter alia, be useful to SEGIB in its cooperation activities. The Secretariat will incorporate the perspective of indigenous and Afro-descendant peoples into its cooperation activities and will take steps to mainstream a gender perspective into Ibero-American cooperation through relevant actions and projects.

26. We welcome the decision of Brazil to offer Spanish as a compulsory subject in its national secondary curriculum. This measure will make a positive contribution to Latin American and South American integration processes and will also promote the consolidation of the Ibero-American region. We also declare our willingness to support the more widespread use of Portuguese in Spanish-speaking Ibero-American countries.

27. We gratefully accept the offer of the Government of the Eastern Republic of Uruguay to host the Sixteenth Ibero-American Summit of Heads of State and Government in 2006.

28. We also gratefully accept the offer of the Government of the Republic of Chile to host the Seventeenth Ibero-American Summit of Heads of State and Government in 2007.

29. We welcome the Argentine Republic's offer to host the 2010 Ibero-American Summit in the city of Buenos Aires. That year will be doubly symbolic, since the city of Buenos Aires and the Argentine Republic will be celebrating the two hundredth anniversary of the establishment of the first national Government on the banks of the Plata and the Ibero-American Summit will be holding its twentieth meeting. The offer is therefore even more meaningful, and will be given due consideration by member States at the appropriate time.

30. We welcome the offer of the city of Cádiz to host the Ibero-American Summit of Heads of State and Government in 2012, which will coincide with the city's commemoration of the adoption of the first Spanish Constitution in Cádiz in 1812. Member States will take a decision on that issue at the appropriate time in accordance with established procedures.

31. We, the Heads of State and Government of the Ibero-American community of nations express our thanks to Spain, its Government, the city of Salamanca and its University for their warm welcome during this Fifteenth Summit. We express our sincere congratulations to His Majesty King Juan Carlos I on the occasion of the thirtieth anniversary of his accession to the Spanish throne.

The Heads of State and Government of the Ibero-American countries hereby sign this Declaration, in two original versions in the Spanish and Portuguese languages, both texts being equally authentic, at Salamanca on 15 October 2005.

Appendix

Basis for an Ibero-American Cultural Charter

We, the Heads of State and Government of the Ibero-American countries, bearing in mind the conclusions of the Eighth Ibero-American Cultural Conference, held in Cordoba, Spain, have agreed, within a framework of solidarity and cooperation, to proceed with the preparation of an Ibero-American Cultural Charter placing priority, among its areas of application, on cultural rights, the cultural and natural, tangible and intangible cultural heritage, cultural industries and links between culture and development, education and training, innovation, the economy, employment, the environment, tourism, science, technology and communications media, and incorporating the following principles and objectives:

- Affirmation of the core value of culture as an essential foundation for the all-around development of the human individual and for the social cohesion of the Ibero-American peoples;
- Promotion of an inclusive cultural development that contributes to overcoming poverty and inequality;
- Promotion and protection of Ibero-American cultural identities including, in particular, those of indigenous and Afro-descendant population groups and the range of languages and traditions that constitute and enrich them, as well as their creative capacities;
- Stimulation of intercultural dialogue between the cultures of Ibero-America and other cultures of the world;
- Fostering the protection and dissemination of the Ibero-American cultural and natural, tangible and intangible cultural heritage;
- Encouragement and protection of intellectual output represented by scientific and cultural works, in the belief that creative individuals and entities have the ability to instigate the development and well-being of nations;
- Enhancement, in the educational systems of the region, of knowledge and appreciation of the history and cultural diversity of Ibero-America;
- Adoption of measures with a view to increasing cultural diversity in the communications media of our countries;
- Recognition of the high value of the contribution made by migrants to cultural diversity in our countries;
- Strengthening the cultural industries of our countries through economic support and fostering the production of cultural content and of distribution networks for cultural activities, goods and services in our cultural area, with special emphasis during the present year, which is the Ibero-American Year of Reading, on the promotion of books and reading;
- Facilitating agreements for the co-production and co-distribution of cultural activities, goods and services between our countries, particularly in the audio-visual area, in the fields of cinema and television;

- Enhancing respect for, and the maintenance and protection of, the knowledge, innovations and practices of traditional, indigenous and Afro-descendant communities and the equitable distribution of the profits arising from their utilization;

- Facilitating Ibero-American dialogue and cooperation on cultural policies and supporting partnerships between the public and private sectors in favour of the diversity of cultural expressions;

- Promotion of participation in civil society, recognizing its essential role in strengthening Ibero-American culture through the establishment of policymaking and institutional procedures that facilitate such participation in all its manifestations;

- Promotion of the interchange of successful experience in the training and management of public sector cultural policies, as well as the utilization of new technologies and information exchanges that strengthen the cultural sectors of our countries.

Enclosure

Special communiqués

- Special communiqué on the damage caused by Hurricane Stan
- Special communiqué on the question of the Malvinas Islands
- Special communiqué on the integration process in Latin America and the Caribbean
- Special communiqué on support for negotiations between the European Union and Central America and the Andean Community
- Special communiqué on the dissemination and promotion of Ibero-American expressions
- Special communiqué on Haiti
- Special communiqué in support of literacy projects to achieve universal primary education
- Special communiqué in support of strengthening the democratic process in Bolivia
- Special communiqué on Colombia
- Special communiqué on the swapping of foreign debt for investment in education
- Special communiqué on violence against women and gender equity
- Special communiqué on support and cooperation for middle-income countries to promote their development and the attainment of the Millennium Development Goals
- Special communiqué on the situation in Nicaragua
- Special communiqué on the "Water for Life" initiative
- Special communiqué in support of counter-terrorism
- Special communiqué on the necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba, including the application of the so-called Helms-Burton Act

Special communiqué on the damage caused by Hurricane Stan

We, the Heads of State and Government of the Ibero-American countries, support the people and Governments of Mexico and the Central American countries affected by Hurricane Stan, in particular, Guatemala and El Salvador, and deeply regret the serious human and material damage caused by that natural disaster.

Accordingly, we undertake to continue to increase the emergency cooperation granted hitherto and to give our firm support to the activities aimed at the reconstruction and development of the affected areas in those countries.

We likewise appeal to the international community to associate itself with those objectives.

We agree to launch coordination machinery to facilitate an effective response to natural disasters in the region and we entrust the Ibero-American Secretariat (SEGIB) with the task of submitting a proposal taking into account existing experience.

Special communiqué on the question of the Malvinas Islands

We, the Heads of State and Government of the Ibero-American countries, meeting in Salamanca, Spain, on the occasion of the Fifteenth Ibero-American Summit, reaffirm the need for the Governments of the Argentine Republic and the United Kingdom of Great Britain and Northern Ireland to renew negotiations as soon as possible with a view to finding an early resolution to the sovereignty dispute relating to the Malvinas Islands in accordance with the resolutions of the United Nations and the Organization of American States and the purposes and principles of the Charter of the United Nations, including the principle of territorial integrity.

Special communiqué on the integration process in Latin America and the Caribbean

Recognizing the urgent need to further the processes of economic cooperation and integration between the countries of the region with the objective of developing societies that are increasingly just, united and equitable and in which the fullest realization of human potential and comprehensive care for the needs of the human individual are the motivation and guiding principle of our efforts,

We welcome the important ongoing initiatives and processes for extending the cooperation and integration of the development efforts of the region, in particular in the context of Latin America and the Caribbean, facilitated, among other factors, by a common history and heritage, concordant political, economic and social values and interests, in particular the commitment to poverty reduction and the promotion of sustainable development and democracy in Latin America and the Caribbean.

We welcome, in particular, the progress based on the integration agreements in force within the framework of ALADI for the strengthening of MERCOSUR, the Andean Community of Nations and the IIRSA Initiative; in the framework of SICA, the Puebla-Panama Plan (PPP) and CARICOM, as well as the establishment in December 2004 of the South American Community of Nations as areas of political cooperation and consultation and for the promotion of regional integration.

We applaud the efforts being made to promote and strengthen the energy integration of the countries of Latin America and the Caribbean and, in that context, we acknowledge the progress of what is known as the PetroCaribe Initiative, the San José Agreement, the agreement on the Southern Gas Pipeline Network Project, and the Electricity Interconnection System for the Countries of Central America (SIEPAC) with Mexico.

We reaffirm that, for the countries of Latin America and the Caribbean, integration is an essential precondition for true development, and we emphasize that only integration based on cooperation, solidarity and a common desire to advance together to higher standards of progress and well-being for all will be able to meet the needs and wishes of the Latin American and Caribbean people to reinforce recognition of and respect for their identity, heritage and independence.

Special communiqué on support for negotiations between the European Union and Central America and the Andean Community

The Heads of State of the countries of Ibero-America, recalling:

- The Joint Declaration of Intentions on development and the strengthening of relations with the countries of Latin America, adopted in 1985 on the occasion of the accession by Spain and Portugal to the European Union;
- Resolutions 2000/2249 and 2002/2044 of the European Parliament;
- The final reports of the Sixteenth and Seventeenth European Union-Latin America Interparliamentary Conference, held in Brussels in May 2003, and in Lima in June 2005;
- The Declaration of the European Union-Latin America Interparliamentary Conference, Puebla, March 2004; and
- The undertakings made at the Fourth Summit of Heads of State and Government of Latin America and the Caribbean and the European Union, held in Guadalajara in May 2004 and reaffirmed by the joint commissions of the Andean Community and the European Union and of the European Union and the Central American Integration System in January 2005.

Express their support for the negotiations between the European Union and the Andean Community and Central America, including the joint evaluation working groups which will consider the optimal requirements to which the member States comprising those economic blocs aspire, and indicate that the conclusion of agreements of association between the European Union and the Andean Community and Central America, including a free trade zone, is a joint strategic objective in accordance with which they undertake to make every effort to launch negotiations during the Fourth Summit of Heads of State and Government of the European Union and Latin America and the Caribbean, in Vienna, in May 2006.

Special communiqué on the dissemination and promotion of Ibero-American expressions

We request the Secretary-General to incorporate into the Secretariat's programme of work an analysis of the experience of television broadcasting in the various countries of the Ibero-American community, with a view to preparing proposals on cooperation for the dissemination and promotion of expressions of its artistic, educational, scientific and social life.

Special communiqué on Haiti

In view of our commitment to the sovereignty, independence, unity and territorial integrity of Haiti and in a spirit of solidarity with the Haitian people, we support the full implementation of the mandates of the United Nations Stabilization Mission in Haiti (MINUSTAH), to which several Ibero-American countries contribute, and we are firmly in favour of completing the process of democratic normalization in Haiti and holding inclusive, free, impartial, transparent and democratic elections. We trust that the date of 7 February 2006 set for the transfer of the powers of the Provisional Government to the new democratically elected authorities will be adhered to.

In the light of the difficult economic, political and social situation in Haiti, we reaffirm the priority which the countries of the Ibero-American community attach to Haiti's reconstruction and development, to which we also contribute. We call for the effective implementation of the commitments entered into in terms of international cooperation to support the national efforts and priorities of the Government of Haiti, which we hope will continue after the elections are held.

The Ibero-American Conference will encourage and back the bilateral, triangular and regional cooperation work of Ibero-American countries with Haiti.

Against this background we request the Ibero-American Secretary-General to carry out a mission to Haiti to assess the situation, support the local authorities and, in conjunction with the United Nations and other international bodies involved, encourage the authorities to hold the elections as planned. At the same time the Secretary-General should evaluate the situation with regard to international cooperation with a view to making recommendations for the improvement of the inputs of the Ibero-American countries.

Special communiqué in support of literacy projects to achieve universal primary education

At our Fifteenth Summit, held in Salamanca on 14 and 15 October 2005, we the Heads of State and Government of the Ibero-American countries reaffirm the importance of devising literacy programmes, plans and projects to strengthen education systems, including in our own countries, with emphasis on early childhood, illiterate persons and persons with little schooling, and the disabled, as well as the need to formulate projects to improve primary education to the maximum extent possible.

Accordingly, we support the national and regional projects on literacy methods which have an impact on the attainment of the Millennium Development Goals and of the objectives of the International Plan of Action for the United Nations Literacy Decade.

We commend the people and Government of the Bolivarian Republic of Venezuela on the success of their National Literacy Plan, as a result of which Venezuela will be declared, on 28 October next, a land free of illiteracy.

Special communiqué in support of strengthening the democratic process in Bolivia

The Heads of State and Government of the Ibero-American countries, on the occasion of their Fifteenth Summit, held in Salamanca, Spain, declare their appreciation and support of the efforts of the Bolivian people and the Government headed by President Eduardo Rodríquez Veltzé as significant contributions to democracy in their country, to civil peace, and to dialogue as an effective tool for securing democratic participation and institutional continuity. This will make it possible to maintain both a State governed by the rule of law and Bolivia's social and political stability.

We urge all of Bolivia's social and political actors to make an effective contribution to the attainment of these goals so that the election timetable established in the national accords will remain unchanged, as a guarantee of the continuity and reinforcement of the democratic process in Bolivia.

Special communiqué on Colombia

The Heads of State and Government of the countries members of the Ibero-American Conference, at their Fifteenth Summit, held in Salamanca on 14 and 15 October 2005, expressed their appreciation and support for the peace efforts under way in Colombia. They welcomed the ongoing collective and individual demobilization and the disarmament of more than 18,600 members of illegal armed groups which commit terrorist acts and acknowledged the contribution of the support mission of the Organization of American States (OAS). They also stressed the importance of the reintegration process and of support for the communities where demobilization has taken place, with a view to establishing a sustainable peace process within a framework of strict respect for human rights and international humanitarian law.

The Heads of State and Government recognized that the success of the demobilization, disarmament and reintegration process will require the backing of the international community.

Against this background they expressed their interest in supporting the OAS mission to enable it to carry out its mandate in full and they invited the countries members of the Ibero-American Conference, as appropriate, to study ways of giving effect to such support.

Special communiqué on the swapping of external debt for investment in education

Being aware of the urgent need to alleviate the serious external debt problem affecting many of the countries of the region, we are in favour of exploring the possibility of devising projects on swapping external debt for investment in education as a means of supporting our efforts to improve education in the context of our countries' development and of helping to attain the relevant Millennium Development Goals.

We reaffirm our commitment, stated at the Fourteenth Summit of the Heads of State and Government, to boost the funding of education by securing additional budgetary resources and making more effective use of existing resources and to strengthen to this end the dialogue between the political, education and financial sectors.

We welcome in particular the projects on swapping external debt for investment in education and other social investment initiated in several Ibero-American countries and we undertake to draw to the attention of other bilateral and multilateral creditors the usefulness of this tool and the desirability of its inclusion in their respective agendas.

We record our satisfaction with the efforts of the Ibero-American Secretariat and OEI to accelerate the establishment of arrangements for the consideration of a draft Ibero-American agreement on education.

Special communiqué on violence against women and gender equity

Violence against women is a serious infringement of human rights and constitutes one of the most flagrant manifestations of the feminization of poverty.

We therefore undertake to promote policies which will help to eradicate violence against women and guarantee the full enjoyment of women's fundamental rights and freedoms.

We will give priority in our agenda to the promotion of policies with a gender perspective and consolidate legal measures to ensure women's economic, political and social empowerment, for we are convinced that greater equity will contribute to the building of more democratic and fairer societies.

Special Communiqué on support and cooperation for middle-income countries to promote their development and the attainment of the Millennium Development Goals

We recognize and affirm the importance and necessity of international cooperation for the sustainable development of lower-middle-income countries, to complement national efforts for carrying out national priority programmes and fulfilling commitments to implement the Millennium Development Goals.

We emphasize the importance of adopting new measures and mechanisms to allow these countries to overcome serious obstacles to development, which may include, among other things, the consideration of new assistance programmes, no exclusion from or reduction of bilateral and multilateral financial assistance or development assistance indicators, the creation of special emergency funds and debt conversion for development cooperation, particularly with regard, inter alia, to health, housing, energy and environmental protection; we emphasize, in particular, debt swap for education programmes promoted by Spain, within the context of implementing innovative financial mechanisms for development.

Special communiqué on the situation in Nicaragua

We, the Heads of State and Government of the Ibero-American countries, meeting in Salamanca, Spain, on the occasion of the Fifteenth Ibero-American Summit, bearing in mind the importance of respect for the political, institutional and democratic process as well as the legitimate exercise of power in Nicaragua, including the restoration of the balance of powers of the State, declare that the intensification of the institutional and political crisis in Nicaragua jeopardizes the democratic governance of the country, the legitimate exercise of power and the rule of law, with serious social and economic consequences, both present and future, for the people of Nicaragua, and we therefore exhort all parties concerned to conduct a broad-based, constructive dialogue, free of pressures or threats, under conditions of equality, including the suspension of the measures that have provoked the escalation of the institutional crisis, and to respect the mandate freely conferred by the Nicaraguan people upon President Enrique Bolaños and other elected officials.

We proclaim the importance of taking action to maintain democratic institutions and to reach agreements that will preserve the functioning of the rule of law and the stability of the country. Furthermore, we urge the immediate cessation of any action that may exacerbate the political crisis in Nicaragua.

We endorse regional actions and efforts to bring about a broad, inclusive national dialogue that will make it possible to find democratic solutions and to ensure genuine compliance with the agreements reached.

Special communiqué on the "Water for Life" initiative

We recognize the importance of making decisive progress towards the implementation of the Latin American component of the European Water Initiative and declare our interest in strengthening our ties of cooperation.

We therefore call on the competent Ministries of our countries to move ahead with the formulation of a plan of action — following up on earlier efforts — a central thrust of which will be the comprehensive management of water resources.

We hope that on the occasion of the Fourth World Water Forum to be held in Mexico in 2006, an agreement can be reached with the European Union for the implementation of the Latin American component.

Special communiqué in support of counter-terrorism

We reaffirm our commitment to combating terrorism in all its forms and manifestations, in strict conformity with international law, international human rights protection standards and international humanitarian law, and shall, inter alia, strengthen our national laws and promote active and effective international cooperation to prevent, repress and eliminate all manifestations of this scourge. Moreover, we pledge to take measures to prevent and eliminate the financing of and preparation for any terrorist act and to refuse to shelter instigators, financers, perpetrators, and promoters of and participants in terrorist activities, in conformity with the international legal framework, including the corresponding international conventions and the relevant resolutions of the General Assembly and the Security Council of the United Nations.

We reaffirm the need for those who commit terrorist acts not to be given impunity and urge all States, in conformity with the obligations imposed on them by international law, to cooperate fully in combating terrorism, especially with those in whose territory or against whose citizens terrorist acts are committed, with a view to locating, capturing, refusing to shelter, and prosecuting, on the basis of the principle of aut dedere aut judicare, those who support or facilitate the financing, planning, preparation or commission of terrorist acts or the provision of safe havens, and those who participate in or intend to participate in such acts.

We express our solidarity with the victims and the families of the victims of terrorism in all its forms and manifestations, wherever such acts have occurred and regardless of who has participated in or committed them, or, of who has sponsored or funded them, or of the motives given as a pretext for such crimes.

We urge all States to ensure, in conformity with international law, that refugee status or asylum is not used in an illegitimate manner by those who finance, perpetrate, organize or sponsor terrorist acts, and that claims of political motivation are not used to justify the denial of requests for the extradition of alleged terrorists.

We reaffirm the Special Communiqué on terrorism adopted at the Fourteenth Ibero-American Summit and support efforts to extradite or prosecute the perpetrator of the terrorist attack on a Cubana de Aviación aircraft in October 1976, which caused the death of 73 innocent civilians.

We reaffirm the value of extradition as an essential tool in combating terrorism, and urge those States that have received requests for the extradition of terrorists made by States members of our Community to give them due consideration in strict adherence to the applicable legal framework.

We call on all States that have not yet done so urgently to consider becoming parties to all conventions and protocols relating to terrorism, with a view to fulfilling all obligations thereunder, as well as all international agreements which require them to provide judicial assistance and promptly and appropriately to prosecute and punish those who finance, sponsor, participate in or commit terrorist acts, with strict adherence to international law and with respect for human rights and international humanitarian law, in particular such acts committed against means of public transport of goods or passengers, against members of diplomatic missions, or against tourist facilities or other public facilities.

We request States to cooperate within the framework of the United Nations, in resolving any pending issues with a view to the adoption of an international counter-terrorism convention of the broadest scope.

Special Communiqué on the necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba, including the application of the so-called Helms-Burton Act

In view of the references to this topic in the Declarations adopted at previous Summits of Heads of State and Government of Ibero-America.

We once again reaffirm that, in defence of free exchange and transparent practice in international trade, the application of coercive unilateral measures that affect the well-being of populations and obstruct integration processes is unacceptable.

We vigorously protest the implementation of laws and measures in contravention of international law, such as the Helms-Burton Act, and we urge the Government of the United States of America to cease implementing it.

We request the Government of the United States of America to comply with the provisions of 13 successive resolutions adopted by the General Assembly of the United Nations, and to end its economic, commercial and financial blockade of Cuba.

We ask the Government of the United States of America to cease immediately the implementation of measures adopted over the past two years with a view to strengthening and deepening the impact of its economic, commercial and financial blockade of Cuba.

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Security Council

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Sixtieth session
Agenda items 14 and 108

Security Council
Sixtieth year

The situation in the Middle East

Measures to eliminate international terrorism

Identical letters dated 27 October 2005 from the Permanent Representative of Israel to the United Nations addressed to the Secretary-General and the President of the Security Council

I am writing to draw your attention to a horrific terrorist attack perpetuated against Israel yesterday.

During the afternoon rush, a 20-year-old Palestinian terrorist associated with the Islamic Jihad terrorist organization entered a crowded open-air market in the Israeli city of Hadera and detonated himself in front of a restaurant. This barbaric attack left 5 people murdered and 55 people wounded.

Yesterday's attack is one of many fatal suicide-bombing attacks carried out by the Islamic Jihad terrorist organization in recent months, including the suicide bombing at the shopping mall in the Israeli city of Netanya in July 2005.

Despite the increasing activity of Islamic Jihad and other terrorist organizations within Palestinian jurisdiction, the Palestinian Authority has yet to take any concrete measure to prevent terrorism and bring to justice terrorist organizations. Palestinian security officers remain inert in the face of this growing threat. Recently, for example, Qassam rockets were launched from Gaza against Israel from a location adjacent to the living quarters of Palestinian security officers and no actions were taken by Palestinian Security forces to prevent it or prosecute the terrorists.

Israel remains committed to taking all steps to advance the peace process, as demonstrated by our recent disengagement from the Gaza Strip and parts of the West Bank. We expect the Palestinian Authority to adopt the same resolve. Unfortunately, despite their international obligations, the Palestinian Authority has yet to create or implement any strategy to combat terrorism. Palestinian terrorism remains the obstacle to any progress towards peace.

Furthermore, there are clear indications that Islamic Jihad, along with other terrorist organizations, is financed and given shelter by other member States in the

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region. This is in direct contradiction to international law and presents serious security threats to regional stability.

Israel urges the international community to reaffirm in clear and certain terms its absolute intolerance of terrorism and the aiding and/or sheltering of terrorist organizations. Israel further calls upon the international community to require the Palestinian Authority to uphold its obligations and immediately combat Palestinian terrorism in all its forms.

I should be grateful if you would arrange to have the text of the present letter circulated as a document of the sixtieth session of the General Assembly, under agenda items 14 and 108, and of the Security Council.

(*Signed*) Ambassador Dan **Gillerman**
Permanent Representative

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Security Council
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The situation in the Middle East

Measures to eliminate international terrorism

Identical letters dated 27 October 2005 from the Permanent Representative of Israel to the United Nations addressed to the Secretary-General and the President of the Security Council

I am writing with regard to the recent statement by the President of the Islamic Republic of Iran, Mahmoud Ahmadinejad, in which he declared, "Israel must be wiped off the map of the world ... and God willing, with the force of God behind it, we shall soon experience a world without the United States and Zionism." He added, "the establishment of the Zionist regime was a move by the world oppressor against the Islamic world" and "the Islamic umma (nation) will not allow its historic enemy to live in its heartland".

It is appalling that a leader of a United Nations Member State would call for the destruction of another Member State. The United Nations aspires to unite peace-loving States, reflected in the Charter when it calls on them to be "determined to save succeeding generations from the scourge of war, which twice in our lifetime has brought untold sorrow to mankind". This outrageous statement contradicts the international community's efforts to instil peace and security in the Middle East and learn the horrific lessons of war.

This malicious statement warrants a resolute and strong response from the international community. No Member State that calls for violence, death and destruction, as the President of Iran did yesterday, deserves a seat in this civilized body, the United Nations.

I should be grateful if you would arrange to have the text of this letter circulated as a document of the sixtieth session of the General Assembly, under agenda items 14 and 108, and of the Security Council.

(*Signed*) Ambassador Dan **Gillerman**
Permanent Representative

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Financial reports and audited financial statements, and reports of the Board of Auditors

Proposed programme budget for the biennium 2006-2007

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Liabilities and proposed funding for after-service health benefits

Report of the Secretary-General*

Summary

The Advisory Committee on Administrative and Budgetary Questions, in its review of the proposed programme budget for the biennium 1998-1999 (A/52/7/Rev.1), raised the issue of the United Nations liability related to after-service health insurance benefits, and recommended that the long-term implications and

* The submission of this report was delayed owing to a need for completion of consultations on the subject matter within the Secretariat.

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impact of its growth on the Organization be addressed by the Secretary-General on a system-wide basis, along with practical indications of how the Secretariat intended to address the issue.

The Board of Auditors in its concise summary of principal findings, conclusions and recommendations (A/57/201) emphasized the urgency for all organizations to recognize the end-of-service benefit liabilities and to disclose them in the financial statements. The General Assembly, in its resolution 58/249 A regarding financial reports and audited financial statements, and reports of the Board of Auditors, included a request for the Secretary-General to report to the General Assembly on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities.

Actuarial studies estimate the present value of the accrued after-service health insurance liability as at 31 December 2003 for the United Nations and the organizations of the common system covered in the present report to range from $0.5 million to $1,484.9 million and total $4,022.9 million. Annex I provides a summary of the action taken by each organization with respect to accounting for and funding these liabilities and shows that:

- Seven organizations have taken steps to both recognize and fund the actuarial liability from several sources;
- Other organizations have not yet made provisions and are generally awaiting the action taken by the United Nations prior to finalizing their plans to fund the liabilities.

The Secretary-General requests the General Assembly to approve a number of recommendations to begin recognizing and funding the United Nations liability for after-service health insurance benefits. Actions requested to be taken by the General Assembly are included in section XI of the present report.

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I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions, in its reviews of the proposed programme budgets for the biennium 1998-1999,[1] raised the issue concerning the accrued liability for after-service health insurance benefits for the United Nations and the other organizations in the common system. The Advisory Committee requested that urgent attention be given to the matter, and that the long-term implications and the impact of the growth in the liability upon the Organization be addressed on a system-wide basis in a report by the Secretary-General. The Advisory Committee also urged the United Nations to report on its liability and to indicate how it intended to address the issue.

2. The Board of Auditors, in its concise summary of principal findings, conclusions and recommendations (A/57/201), emphasized the urgency for all organizations to recognize the end-of-service benefit liabilities and to disclose them in the financial statements. General Assembly resolution 58/249 A of 23 December 2003 regarding financial reports and audited financial statements and reports of the Board of Auditors, included a request for the Secretary-General to report to the General Assembly on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities.

3. As acceptable under the United Nations System Accounting Standards, liabilities related to after-service health benefits and other end-of-service entitlements are currently disclosed in the notes to the financial statements. Other accounting standards promulgated by professional accounting standards boards, such as the International Financial Reporting Standards, prescribe full accrual accounting requiring that liabilities associated with post-retirement benefits be recognized and reported on the balance sheet of financial statements and that the annual accrual of future benefits for active employees be expensed each year until employees become eligible for such benefits.

4. Currently most of the organizations in the United Nations common system account for after-service health benefits on a "pay-as-you-go" or cash basis. In many cases these expenditures are not necessarily separately identified within staff costs. In other cases the expenditures are specifically identified. A number of organizations have now decided, given the significance of the liability involved, to recognize a liability in the accounts for after-service health insurance benefits and, at the same time, identify sources from which the liability can be funded.

5. The present report specifically deals with the liability of the United Nations in respect of after-service health insurance. Details pertaining to action by funds, programmes and other organizations are included in annex II to the report. Annex III contains a glossary of terms. Annex IV contains an historical perspective on the after-service health insurance programme.

II. Background

6. The United Nations provides employees who have met certain eligibility requirements with medical and dental coverage and other post-termination benefits such as accrued annual leave and repatriation grant. The liabilities pertaining to these benefits have not been recognized on financial statements. After-service

medical and dental benefits are paid and expensed as an ongoing charge to the regular budget under section 32, Special expenses, for after-service health insurance (A/58/6 (Sect. 32)). Accrued annual leave and repatriation grant are in general paid and expensed at the time of the separation of staff. A valuation of the liability for these benefits is done periodically and the value is disclosed in the notes to the financial statements. Disclosure of post-termination liabilities in the notes to the United Nations financial statements currently covers: after-service health insurance benefits; accrued annual leave; and repatriation grant.

7. The United Nations health insurance programmes provide for premium sharing between the United Nations and plan participants (active and retired) in accordance with General Assembly resolutions 1095 (XI) of 27 February 1957, 38/235 of 20 December 1983 and 41/209 of 11 December 1986, as follows (in percentages):

Health insurance schemes	*United Nations portion*	*Participant portion*
Headquarters plans	66.67	33.33
Medical insurance plan for locally recruited staff	75.00	25.00
All other plans outside the United States of America	50.00	50.00

Each health insurance plan provides coverage for both active and retired staff in a single pool. Since 1974, costs have been apportioned between retired and active staff with the result that the contribution rate for after-service health insurance participants is approximately half the rate as that for active staff members so that the cost of the active and retired groups combined meet the sharing ratios noted above. Currently, the United Nations accounts for payment of the subsidy portion of retirees' premium for after-service health coverage on a "pay-as-you-go" basis. The subsidy is paid on behalf of retired staff members who have met the eligibility requirement of the minimum age of 55 and 10 years of participation in a United Nations health plan while they were staff members. Retirees with the required minimum age of 55 and at least five years of participation pay the full premium for the number of years short of meeting the eligibility requirements for the United Nations subsidy.

8. Since the inception of the after-service health insurance programme in the United Nations, the programme has grown in terms of both the number of participants and the related cost. Beginning in 1999, the increase in enrolment has become steady and has demonstrated a tendency to accelerate owing to the ageing population of active staff health plan subscribers. In view of historical trends, projections indicate that enrolments and medical costs will continue to spiral upwards, fuelled by demographics, increases in the rate of medical care utilization and increases in the cost of medical treatment.

9. Under section 32 of the programme budget, Special expenses (A/58/6 (Sect. 32)), resources are appropriated for the after-service health insurance subsidy for retirees enrolled in United Nations health insurance plans. The amounts appropriated biennially do not include funding for the accrued liability for after-service health benefits earned by employees during active service. Given the rising level of these liabilities the Secretary-General considers it prudent to adopt a longer-term funding policy that provides predictable yet flexible annual contribution levels which support the process of ensuring that adequate funds are put aside on a regular

basis to meet the costs of current plan participants and future benefit liabilities. Such a funding strategy will also reduce total cash costs, due to investment earnings.

III. Extent of liability

10. The United Nations liability for after-service health insurance benefits was first disclosed in the notes to the December 1995 financial statements and updated thereafter in the subsequent biennial statements. An actuarial study as at 31 December 2003 was carried out by Mercer Human Resource Consulting to determine the accrued liability for after-service health insurance for the United Nations and a number of organizations in the United Nations system. The actuarial cost method used in the study was the "projected unit credit" cost method, which is prescribed by most accounting standards applicable to post-retirement benefits, including Financial Accounting Standard 106 and International Financial Reporting Standard 19. Various actuarial assumptions were used, including a 6 per cent discount rate and health-care cost trend rates that start at 12.5 per cent and decrease to an ultimate rate of 5.0 per cent by 2014 for medical plans administered in the United States of America and 8.25 per cent decreasing to 4.5 per cent by 2012 for plans administered outside the United States. Other factors taken into account include census data, retirement rates, turnover rates, eligibility requirements, retirees' contributions and claims experience.

11. Based on the actuarial study, the present value of the accrued liability of future benefits (net of retiree contributions) at 31 December 2003 for the United Nations is estimated to be $1,484.9 million and is allocated as follows (in millions of United States dollars):

Current retirees	770.0
Active employees — currently eligible to retire with after-service health insurance benefits	321.5
Active employees — not yet eligible to retire with after-service health insurance benefits	393.4
Total	**1,484.9**

These amounts were reflected in the notes to the 2003 financial statements. If the United Nations followed the accrual method of accounting for after-service health insurance as specified by accounting standards such as International Financial Reporting Standard 19 or Financial Accounting Standard 106, then the above liability would have had to have been reported in the 2003 financial statements, and approximately $268 million would have been chargeable as service ($92 million) and interest ($176 million) expenses during the biennium 2004-2005. On the pay-as-you-go basis a total of $79.9 million was appropriated for after-service health insurance for the biennium.

IV. Recognition of liability

12. Best accounting practices require that post-retirement benefits be accounted for on a full accrual basis. The period in which the associated liability is recognized

is based on the view that a defined post-retirement benefit plan sets forth the terms of an exchange between the employer and the employee. In exchange for the current services provided by the employee, the employer promises to provide, in addition to current wages and other benefits, health and other welfare benefits after the employee retires. It follows from that view that post-retirement benefits are a type of deferred compensation. The employer's obligation for that compensation is incurred as the employee renders the services necessary to earn the post-retirement benefits.

13. According to International Financial Reporting Standards, the liability associated with post-retirement benefits is to be recognized when an employee has provided service in exchange for benefits to be paid in the future, and an expense is to be recognized when the entity consumes the economic benefit arising from the service provided by an employee in exchange for employee benefits. As the current accrued liability for after-service health insurance represents the present value of future benefits for which active staff and retirees have already rendered service, it is appropriate to immediately recognize this liability on the United Nations financial statements, with subsequent incremental accruals recognized and expensed as services are rendered. International Financial Reporting Standard 19 sets out the specific liability and expense accounting requirements.

V. Funding measures for the United Nations

14. Given the size of the after-service health insurance liabilities, full funding of the accrued liabilities for the United Nations cannot be achieved in the short to intermediate term, but will require a dedicated long-term funding strategy. As a part of this strategy, funding sources must be identified to ensure that sufficient resources are available to meet all liabilities as they fall due in the future, while maintaining the Organization's annual funding at as constant a rate as possible. As annual payout requirements are projected to escalate rapidly, it is prudent to begin putting funds aside on a regular basis to build a reserve to meet these costs so as to avoid putting undue burden on subsequent years.

15. Various funding mechanisms have been explored. Several measures have been identified which, taken together, would fund the accrued liability over a long-term period.

16. The recommended funding strategy is detailed below:

(a) Annual funding for the long term:

(i) Continue with current funding arrangements for health benefit costs relating to current retirees with amounts appropriated from section 32 of the United Nations regular budget;[2]

(ii) Establish a charge equivalent to 4 per cent of salary costs on all budgets to be applied against the cost of salaries paid to staff;

(iii) Utilize unspent balance of final appropriations, if any, under the United Nations regular budget;

(iv) Utilize the excess of actual miscellaneous income over budget estimates, if any, under the United Nations regular budget;

(v) Utilize the savings in liquidation of prior periods' obligations;

(b) One-time funding of $350.0 million, comprising:

(i) Transfer of $250.0 million in unencumbered balances from fiscal year 2005 and savings on cancellation of prior period obligations under peacekeeping operations;

(ii) Transfer of $25.0 million[3] from the authorized retained surplus of the United Nations regular budget;

(iii) Transfer of $43.0 million of income from the medical and dental reserves, leaving reserve balances totalling about $97.1 million to meet future and pending claims;

(iv) Transfer of $32.0 million from the Compensation Fund, leaving about $31.5 million to meet future and pending claims.

17. The liability for future post-retirement medical and dental benefits is the sum of expected future net benefit payments, discounted for the time value of money to generate a present value of the expected post-retirement benefit obligation. The present value of this accrued liability was $1,484.9 million at 31 December 2003 based on a 6 per cent discount rate. The one-time transfer of $350 million would reduce this unfunded accrued liability to $1,134.9 million. Based on the actuarial study, it is estimated that an annual contribution of between $130 million and $150 million over a period of 30 years would result in nearly full funding of the liability for current and future retirees. The long-term measures listed in paragraph 16 above identify the proposed funding mechanisms, but these would still leave a shortfall.

18. As, an example, for the year 2005, the United Nations share of current retiree after-service health benefits has been projected at about $45 million, and the 4 per cent payroll charge is expected to generate about $40 million. This totals approximately $85.0 million, which represents approximately 60 per cent of the $130 million to $150 million that would have been needed to meet the funding required for 2005, with the remaining 40 per cent, i.e., $45 million to $65 million dependent upon funding as proposed in paragraph 29 (a) (ii) c-e below. Amounts that may be available from budgetary surpluses cannot be projected at this time, but are unlikely to generate surpluses in the order of from $90 million to $130 million per biennium. Any shortfall in funding the liability should be included in the biennial performance report and considered as part of the budget formulations for future bienniums.

VI. Revisions to the after-service health insurance provisions

19. A number of revisions to the after-service health insurance programme aimed at reducing future costs of after-service health benefits have been proposed. As existing retirees and staff have acquired rights to after-service health insurance participation under current provisions, these measures would be applied essentially to new recruits. The impact on costs would not be realized until 10 years from now. Additional ways to manage costs will be reviewed on an ongoing basis. The currently proposed revisions are as follows:

(a) An increase in eligibility requirements for subsidy from 10 to 15 years minimum participation in the United Nations health insurance plans with a "buy-in" provision after 10 years of participation;

(b) The application of a theoretical pension of a minimum of 25 years of service as the basis of assessing retiree contributions as opposed to using the actual number of years of service when less than 25;

(c) Introduction of a minimum participation requirement for after-service health insurance eligibility of dependants of at least five years at the time of retirement of the United Nations employee, or two years if the spouse has coverage with an outside employer or a national Government, except where the dependant is newly acquired within this period and is enrolled within 30 days of the effective date of the dependency relationship.

Proposals to the General Assembly to approve these revisions are included in section XI, below.

VII. International Criminal Tribunal for the Former Yugoslavia

20. The valuation report for the International Criminal Tribunal for the Former Yugoslavia as at 31 December 2003 estimates the net accrued liability to be $9.4 million. No portion of the liability has been funded, pending the establishment of a funding mechanism to be approved by the General Assembly. The Tribunal was established as a temporary body; hence immediate funding of the accrued liability and accrual for current service costs should be initiated. Annual funding is required to fund current service and interest costs and to amortize the $9.4 million net accrued liability over the remaining years of the Tribunal's operation. Proposals to the General Assembly to approve a charge of 4 per cent of the annual payroll and funding from the savings in liquidation of prior years' obligations and any excess of actual miscellaneous income over the budgeted amounts are included in section XI. The 4 per cent charge on payroll would yield approximately $1.7 million of the approximate $2.7 million estimated as current service and interest costs for 2005. Any shortfall in funding the liability should be included in the biennial performance report and considered as part of the budget formulations for future bienniums. As part of the eventual closure of the Tribunal it will be necessary to take into consideration the accrued unfunded liabilities of the Tribunal staff and to ensure that the residual amount is appropriately funded prior to closure.

VIII. International Criminal Tribunal for Rwanda

21. The valuation report for the International Criminal Tribunal for Rwanda as at 31 December 2003 estimates the net accrued liability to be $13.1 million. No portion of the liability has been funded, pending the establishment of a funding mechanism to be approved by the General Assembly. Because of the temporary nature of the International Criminal Tribunal for Rwanda, funding of the accrued liability and accrual for current service costs should be expedited. Annual funding is required to fund current service and interest costs and to amortize the $13.1 million net accrued liability over the remaining years of the Tribunal's operation. Proposals to the General Assembly to approve a charge of 4 per cent of the annual payroll, the

utilization of savings in liquidation of prior years' obligations and any excess of actual miscellaneous income over the budgeted amounts to partially fund the liability are included in section XI. The 4 per cent charge on payroll would yield approximately $1.3 million of the approximate $2.9 million estimated as current service and interest costs for 2005. Any shortfall in funding the liability should be included in the biennial performance report and considered as part of the budget formulations for future bienniums. As part of the eventual closure of the Tribunal it will be necessary to take into consideration the accrued unfunded liabilities of the Tribunal staff and ensure that the residual amount is appropriately funded prior to closure.

IX. United Nations Compensation Commission

22. The valuation report for the United Nations Compensation Commission as at 31 December 2003 estimates the net accrued liability to be $0.5 million. No portion of the liability has been funded, pending the establishment of a funding mechanism to be approved by the General Assembly. The Commission has determined that no additional staff currently on board are due to retire from the Commission before its closure, so the accrued liability represents costs associated only with current retirees. As part of the eventual closure of the Commission it will be necessary to take into consideration the accrued unfunded liabilities of the Commission retirees and ensure that the residual amount is appropriately funded prior to closure.

X. Conclusions

23. **The external auditors of the United Nations and those of the agencies have stressed the need for the organizations to fund their obligation to provide after-service health benefits. Most organizations have initiated the valuation and in some cases have recognized the liability and have begun to accrue for current service costs. For most organizations, providing a funding mechanism to meet this liability is a challenge.**

24. **The net accrued liability is significant and it will take considerable time and effort for many of the organizations to fund the current unfunded liability, and to fund current service costs for active employees as they continue to accrue. A wide range of funding mechanisms may have to be put in place by the respective organizations with the approval of the appropriate governing bodies.**

25. **For the United Nations, the surplus held in reserves and special funds is an available funding source. Partial funding of the liability from these sources would reduce the surpluses. Should the General Assembly approve proposals to fund the United Nations liability from a 4 per cent charge on payroll costs and from surpluses of the General Fund, Member States would be required to pay more in assessed or pledged contributions.**

26. **Best accounting practices prescribe the use of full accrual accounting for post-retirement benefits. Immediate recognition of the currently accrued and unfunded after-service health insurance liability supports decisions to fund the existing liability, and full accrual of after-service health insurance expenses that**

arise each year supports full funding of annual costs and helps to ensure that the unfunded liability does not increase.

27. The present report focuses on the value of the liabilities determined based on actuarial studies done as at 31 December 2003. However actuarial studies will have to be updated on an ongoing basis to refine annual funding requirements taking into account funding levels achieved, and to reflect changes in membership, benefit entitlements and in overall economic and medical cost trends. Similarly, funding methods and percentage of salary contributions will require frequent reviews.

28. The health care provided by the after-service health insurance programme is a vital element of social security for retiring staff members, many of whom cannot benefit from the national social security schemes of Member States owing to their service with the United Nations. The Secretary-General attaches a high importance to this programme and, therefore, to the viability of its financial base. The short and long-term funding strategies outlined in the present report provide a means for funding the programme taking into account the resource constraints of the Organization.

XI. Actions to be taken by the General Assembly

29. The actions to be taken by the General Assembly to fund and account for the presently accrued liability for after-service health insurance benefits of the United Nations, the International Criminal Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda and the United Nations Compensation Commission, and to fund the annual incremental accrual for employees in active service of these entities and any others for which the United Nations becomes responsible for maintaining the accounts are as follows:

(a) Approve funding of current and future after-service health insurance liabilities of the United Nations effective 1 January 2006 as follows:

(i) Initial funding of $350.0 million:

a. Transfer of $250.0 million from unencumbered balances and savings on, or cancellations of, prior periods' obligations of active peacekeeping missions as at the end of the 2005 fiscal year;

b. Transfer of $25.0 million from the authorized retained surplus in the United Nations General Fund;

c. In addition an amount of $43.0 million would be transferred from the medical and dental reserves;

d. An amount of $32.0 million would be transferred from the Compensation Fund to partially fund the United Nations liability;

(ii) Ongoing funding:

a. Continue biennial appropriations to cover after-service health insurance subsidy payments in respect of current after-service health insurance participants;

b. Establish a charge equivalent to 4 per cent of salary costs to be applied against the budgets to which staff salaries are charged;

c. Utilize unspent budget appropriations in the United Nations regular budget;

d. Transfer any excess of actual over estimated miscellaneous income of the United Nations General Fund;

e. Transfer of savings from liquidation of prior years' obligations;

(b) Approve changes to the after-service health insurance provisions as indicated in section VI;

(c) Authorize full recognition of the after-service health insurance liability on financial statements of the Organization;

(d) Approve funding of current and future after-service health insurance liabilities of the International Criminal Tribunal for the Former Yugoslavia effective 1 January 2006 as follows:

(i) Establish a charge equivalent to 4 per cent of the Tribunal's salary costs to fund the liability;

(ii) Transfer any excess of actual over the Tribunal's estimated miscellaneous income;

(iii) Utilize savings due to liquidation of the Tribunal's prior years' obligations;

(iv) Utilize unspent budget appropriations from the Tribunal's biennium budget;

(e) Approve funding of current and future after-service health insurance liabilities of the International Criminal Tribunal for Rwanda effective 1 January 2006 as follows:

(i) Establish a charge equivalent to 4 per cent of the Tribunal's salary costs to fund the liability of the Tribunal;

(ii) Transfer any excess of the Tribunal's actual over estimated miscellaneous income;

(iii) Utilize savings due to liquidation of the Tribunal's prior years' obligations;

(iv) Utilize unspent budget appropriations from the Tribunal's biennium budget;

(f) Approve funding of after-service health insurance liabilities of the United Nations Compensation Commission as a part of the wind-up costs of the Commission.

30. Concurrent with the approval of the General Assembly of the measures outlined above, separate special accounts for post-retirement benefits and retiree premiums would be established for the United Nations, the International Criminal Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda and the United Nations Compensation Commission. These accounts would be used to account for all transactions from various

sources mentioned above and to record ongoing expenditures for after-service health insurance.

31. **The United Nations will apply a prudent cash management and investment strategy with the aim of maximizing the return on the investments while preserving the principal of the funds that have been set aside to fund the liability.**

Notes

[1] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 7* (A/52/7/Rev.1), para. X.25.

[2] The amounts appropriated to pay for current retiree benefits would be transferred directly into a special account established for post-retirement after-service health insurance benefits, and retiree costs would be paid therefrom.

[3] The authorized retained surplus of the United Nations General Fund was $68.4 million at 31 December 2003.

Annex I

Status of accumulated post-retirement benefit obligation as at 31 December 2003[a]

(Millions of United States dollars)

Organization	*Completed*	*Actuarial method*[b]	*Pay-as-you-go, current retirees*	*Accruing liability*	*Accrued liability*	*Amount funded*	*Unfunded liability*
United Nations	Yes	PUC	Yes	—[c]	1 484.9	—[c]	1 484.9
International Labour Organization	Yes	PUC	Yes	No	437.0	—	437.0
World Health Organization	Yes	PUC	Yes	Yes	371.2	218.0	153.2
United Nations Educational, Scientific and Cultural Organization	Yes	PUC	Yes	No	322.6	—	322.6
Food and Agriculture Organization of the United Nations	Yes	PUC	Yes[d]	Yes	314.0	67.0	247.0
United Nations Development Programme	Yes	PUC	Yes	Yes	263.2	108.0	155.2
United Nations Children's Fund	Yes	PUC	Yes	Yes	182.5	30.0	152.5
Office of the United Nations High Commissioner for Refugees	Yes	PUC	Yes	No	136.1	—	136.1
International Atomic Energy Agency	Yes	PUC	Yes	No	80.9	—	80.9
International Telecommunications Union	Yes	PUC	Yes	No	76.2	—	76.2
United Nations Industrial Development Organization[e]	Yes	PUC	Yes	No	59.1	—	59.1
United Nations Population Fund	Yes	PUC	Yes	No	54.5	—	54.5
World Food Programme	Yes	PUC	Yes[f]	Yes	47.9	47.9	—
World Intellectual Property Organization	Yes	PUC	Yes	No	43.2	—	43.2
United Nations Office for Project Services	Yes	PUC	Yes	No	37.6	—	37.6
International Trade Centre UNCTAD/WTO	Yes	PUC	Yes	No	31.2	—	31.2
International Fund for Agricultural Development	Yes	PUC	Yes	Yes	15.0	27.3	[g]
International Civil Aviation Organization	Yes		Yes	No	28.2	—	28.2
International Criminal Tribunal for Rwanda	Yes	PUC	Yes	No	13.1		13.2
World Meteorological Organization[h]	Yes	PUC	Yes	Yes	12.1	1.3	10.8
International Criminal Tribunal for the Former Yugoslavia	Yes	PUC	Yes	No	9.4	—	9.4
United Nations University	Yes	PUC	Yes	No	1.6	—	1.6
United Nations Institute for Training and Research	Yes	PUC	Yes	No	0.9	—	0.9

Organization	*Completed*	*Actuarial method*[b]	*Pay-as-you-go, current retirees*	*Accruing liability*	*Accrued liability*	*Amount funded*	*Unfunded liability*
United Nations Compensation Commission	Yes	PUC	Yes	No	0.5	—	0.5
Total					**4 022.9**	**499.5**	**3 523.4**

[a] The accrued liability represents the present value of benefits (net of retiree contributions) that has accrued from the date of the employees' hire to the valuation date.

[b] PUC is the projected unit credit method.

[c] The United Nations has been accounting and paying for after-service health insurance liabilities on a pay-as-you-go basis with the accrued liability disclosed in the notes to the financial statements. Sources have been identified from which $75.0 million will be set aside to partially fund the liability and the General Assembly is being requested to approve an additional amount of $275.0 million, bringing the initial funding amount to $350.0 million.

[d] Formerly paid on a "pay-as-you-go" basis. Post-retirement funds have now been established and a liability of $111 million has been recorded at 31 December 2003, of which $67 million has been funded.

[e] Note the valuation of 47.3 million euros ($59.1 million at the 31 December 2003 exchange rate) reflects the accrued liability at 31 December 2002.

[f] WFP has fully funded the after-service medical benefit liability of $47.9 million.

[g] IFAD has fully funded the after-service medical benefit liability. The accounting gain of $12.3 million was scheduled to be released to profit in 2004.

[h] The liability pertaining to retired staff is valued in United States dollars and for active staff in Swiss francs.

Annex II

United Nations funds, programmes and other organizations

1. The present annex provides an overview of the estimates and details pertaining to the recognition and funding of the accrued liability and "current service costs" for other United Nations programmes and organizations as at 31 December 2003. The data is based on information obtained from the respective organizations.

International Trade Centre UNCTAD/WTO

2. The actuarial study carried out as part of a joint study estimated the accrued liability for the International Trade Centre UNCTAD/WTO (ITC) as at 31 December 2003 to be $31.2 million. ITC has not yet put any funding measures in place. It plans to establish a funding mechanism based on the decision of the General Assembly with respect to the United Nations proposals put forward in the present report.

United Nations University

3. The net accrued liability of the United Nations University (UNU) at 31 December 2003 as determined by the actuarial study is $1.6 million. UNU has not yet funded any portion of the liability, but plans to establish a funding mechanism based on the decision of the General Assembly with respect to the United Nations proposals put forward in the present report.

United Nations Institute for Training and Research

4. The net accrued liability at 31 December 2003 attributable to the United Nations Institute for Training and Research (UNITAR) is determined to be $0.9 million. UNITAR has not yet put any funding measures in place. It plans to establish a funding mechanism in line with that approved by the General Assembly for the United Nations.

United Nations Children's Fund

5. The actuarial valuation, which was a part of the joint study by Mercer, estimates the accrued liability (net of offset of retiree contributions) of the United Nations Children's Fund (UNICEF) at 31 December 2003 at $182.5 million. In 2003, UNICEF established a reserve of $30 million to partially fund the estimated liability and intends to make annual contributions to fully fund the liability. Currently disbursements for retirees are charged against budget appropriations of the periods when actual payments are made.

United Nations Development Programme

6. The actuarial study determined net accrued liability of the United Nations Development Programme (UNDP) for after-service health benefits at 31 December 2003 to be $263.2 million. UNDP has funded $54.0 million for each of the biennium ended 31 December 2001 and 2003. On a cumulative basis, UNDP has funded $108 million for after-service health insurance liabilities as at 31 December 2003. The amount set aside is over and above disbursements by UNDP for after-service health insurance for current retirees, which were included as part of the biennial support

budget expenditure. UNDP is now accounting for future costs for current employees by accruing current service costs on an annual basis.

United Nations Population Fund

7. The actuarial study for the United Nations Population Fund (UNFPA) conducted as a part of the joint study for 31 December 2003 shows an estimated accrued liability (net of offset from retiree contributions) of $54.5 million. UNFPA has not specifically provided for these accrued liabilities. Expenditures are charged against the budget appropriations of the periods when actual payments are made for current retiree benefits.

United Nations Office for Project Services

8. The actuarial valuation carried out as part of the joint study, estimates the accrued liability for the United Nations Office for Project Services (UNOPS) at $37.6 million. No provision has yet been made to accrue the current service costs or fund the liability, however UNOPS is currently considering various funding options.

Office of the United Nations High Commissioner for Refugees

9. The actuarial report for the Office of the United Nations High Commissioner for Refugees (UNHCR) estimates accrued liabilities as of 31 December 2003 of $136.1 million made up of $34.0 million for current retirees, $30.6 million for active staff currently eligible to retire and $71.5 million for active staff not yet eligible to retire.

10. Current subsidy relating to retiree premiums is included in the corresponding annual programme budget and the actual costs incurred in each financial period are reported as current year expenditure. UNHCR has not created any reserve to fund the liability for after-service medical benefits nor are any plans in place to accrue the estimated service costs.

Food and Agriculture Organization of the United Nations, International Fund for Agricultural Development and the International Centre for the Study of the Preservation and Restoration of Cultural Property

11. The actuarial valuation of 31 December 2003 for the Food and Agriculture Organization of the United Nations (FAO) included the valuation of the after-service benefit liability for the International Fund for Agricultural Development (IFAD) and the International Centre for the Study of the Preservation and Restoration of Cultural Property (ICCROM). As in previous years, the projected unit credit method was used, however, allocation among the participating agencies was based on actual numbers of active staff and retirees participating in the scheme. Previously, the allocation was based on the aggregate pensionable remuneration. The actuary treated the after-service medical coverage scheme as a single fund for all participating agencies with the same set of assumptions, based on FAO staff demographics.

12. The principal assumptions used were: a discount rate of 5.5 per cent; expected salary increases of 2.5 per cent, medical cost increases of 4.5 per cent and general inflation of 2.0 per cent. The value of the FAO after-service medical liability at 31 December 2003 is estimated at $314 million. Beginning in 1998, FAO has

accounted for the annual costs of employees in active service by accruing these costs, while providing for the amortization of the prior service liability over a 30-year period.

13. FAO is partially funding the accrued liability for prior service from any excess of investment income over the requirements for other schemes such as the separation payments scheme and the staff compensation plan. The FAO Conference, recognizing that funding from excess investment income was insufficient to close the funding deficit, approved an additional contribution from Member States of $14 million for the financial period 2004-2005 (this amount matches the amortization amount recorded in 2002-2003). The liability recorded at 31 December 2003 was $111 million and $67 million of the accrued liability has been funded. Amounts to be approved for future funding will be reviewed in subsequent bienniums.

International Fund for Agricultural Development

14. As noted in paragraph 11 above, IFAD was included in the actuarial valuation completed for FAO. The actuarial study estimated a total accrued liability of $15.0 million, at 31 December 2003. IFAD had funded related assets which are held in a legally separate trust fund amounting to some $27.30 million, so in 2004 will release the accounting gain of $12.3 to profit. Beginning in 1988, IFAD accounts for the annual cost of the current service liability as current year expenditure in the administrative budget.

World Food Programme

15. The valuation of after-service medical benefits for the World Food Programme (WFP) was part of a joint study of the multiorganization scheme administered by FAO in 1997. The study estimated the accrued liability of WFP to be $44.8 million. This amount was fully funded based on approval by the WFP Executive Board in 1998. WFP commissioned separate studies for 2000-2001 and 2002-2003. The actuarial assumptions used to determine the accrued liability at 31 December 2003 are: discount rate of 6.0 per cent, expected salary increases of 2.5 per cent, medical cost increases of 4.5 per cent and general inflation of 2.0 per cent.

16. The study estimated the accrued liabilities for all post retirement benefits to be $61.6 million: $47.9 million for the after-service medical benefits, $3.1 million for the staff compensation plan and $10.6 million for the separation payment scheme. The reserves for the after-service medical scheme and the other two post retirement plans have been fully funded.

United Nations Educational, Scientific and Cultural Organization

17. The actuarial consultants' report for the United Nations Educational, Scientific and Cultural Organization (UNESCO) estimates an accrued liability for after-service health benefits at 31 December 2003 of $322.6 million.

18. The figure results from the roll forward of the 2002 study which used the "projected unit credit with service pro-rate" methodology and United Nations Joint Staff Pension Fund key assumptions as to morbidity, retirement and termination age, etc.

19. UNESCO is now calculating current costs for active staff members and has calculated the "current service cost" for 2004 at $7.0 million. There are no plans for

funding the liability or any proposals to recognize current service cost for the biennium 2004-2005. UNESCO provides resources to pay current retiree premiums in a specific budget line during the year of operation.

International Labour Organization and International Telecommunication Union

20. The International Labour Organization (ILO) and the International Telecommunication Union (ITU) share a staff health insurance fund. The latest actuarial valuation dated March 2004 projected the liability through December 2003 in accordance with International Financial Reporting Standard 19. The assumptions are: medical cost inflation of 5 per cent declining to 3 per cent over 10 years, a discount factor of 4.5 per cent, general inflation of 2.0 per cent and salary increases of 2.5 per cent.

21. The accrued liability of ILO at 31 December 2003 is estimated at $437.0 million, comprising $272 million for retired staff and $165 million for active staff. ILO expenses payments of benefits in respect of retired staff on a "pay-as-you-go" basis, charging the regular budget for premiums in the financial period in which they are paid. ILO has made no provision for current service costs and currently has no plans to fund the accrued liability.

International Telecommunication Union

22. The accrued liability of the International Telecommunication Union (ITU) is estimated at $76.2 million made up of $55.3 million for retired staff and $20.9 million for active staff. ITU expenses payments of benefits to retired staff on a "pay-as-you-go" basis, charging its contributions to the staff health insurance fund in the biennium that they are paid, and makes no provision for current service costs of active staff members. There are no plans to fund the accrued liability at this time.

World Health Organization

23. The World Health Organization (WHO) was the first organization to recognize the need to make provisions for post-retirement benefits and in this context funded part of the unfunded accrued liability by special annual contributions starting in 1989. The Organization established a reserve (Reserve 470.2) under paragraph 470 of the rules of the Staff Health Insurance Plan. As of 31 December 2003, the assets of the Plan amounted to $268 million of which $218 million was allocated to the Specific 470.2 Reserve.

24. The WHO actuarial study dates back to June 2000. The WHO accrued liability following Financial Accounting Standard 106 methodology, using a discount rate of 6.5 per cent, was estimated at $224.5 million with respect to retirees and $146.7 million for active staff.

25. WHO is currently having a comprehensive actuarial study carried out which should provide up-to-date projections of future liabilities for the Plan. In addition, an asset/liability study is being conducted to assist the Organization in its evaluation of the investment strategy for the Plan's assets.

Universal Postal Union

26. In view of the relatively minor amounts involved, the Universal Postal Union does not estimate the value of after-service medical benefits nor does it account for the liability.

World Meteorological Organization

27. An actuarial study of the accumulated liabilities for after-service health benefits for the World Meteorological Organization (WMO) as at 31 December 2003 estimated $6.6 million for retired staff and 6.9 million Swiss francs (equivalent to $5.5 million based on the 31 December 2003 operational rate of exchange) for active staff. The amounts have not been included in the financial statements but were disclosed in the notes to the statements. WMO had been making its contributions to after-service medical costs on a "pay-as-you-go" basis, and, beginning 2002 is funding the reserve for post-retirement benefits from a 2 per cent loading on payroll costs. The balance of the reserve amounted to SwF 1.6 million ($1.3 million) at 31 December 2003.

World Intellectual Property Organization

28. An actuarial evaluation undertaken in 1999 has been updated annually. As at 31 December 2003, the liability was estimated at SwF 54 million ($43.2 million) for after-service health benefits and SwF 21 million ($16.8 million) for separation costs. There are no plans for funding the after-service health benefit liability, but WIPO discloses the value of the liability in the notes to the financial statements. It should be noted that WIPO has accrued $10 million for separation from service benefits.

United Nations Industrial Development Organization

29. On the basis of an actuarial study carried out in 2002, the estimated accrued liability of the United Nations Industrial Development Organization (UNIDO) is 47.3 million euros (equivalent to $59.1 million). The study assumes United Nations Joint Staff Pension Fund growth rates for increases in earnings and pensions, medical cost increases of 4 per cent, and a discount factor of 8.5 per cent. There has been no funding of the liability nor are there any plans to expense current service costs in the present biennium; instead actual payments are recorded on a "pay-as-you-go" basis and reported as expenditures of the current period.

International Atomic Energy Agency

30. The International Atomic Energy Agency (IAEA) conducted an actuarial valuation of post-retirement health insurance benefits using the projected unit credit cost method. The accrued liability at 31 December 2003 was projected to be $80.9 million based on assumptions of an interest rate of 8.5 per cent and a medical inflation rate of 6 per cent.

31. No provision has yet been made to accrue the current service costs or fund the liability, however, IAEA is currently considering various funding options and continues to estimate and disclose these liabilities. The manner in which the Agency ultimately deals with this issue will be heavily influenced by decisions taken in the General Assembly relative to United Nations Secretariat proposals on treatment of the United Nations after-service health insurance liabilities.

International Civil Aviation Organization

32. An actuarial study for the International Civil Aviation Organization (ICAO) estimated the after-service health benefits liability as at 31 December 2003 to be $28.2 million ($11.9 million for retirees and $16.3 million for active staff). The study was performed in accordance with the professional standards of the Canadian Institute of Actuaries and the Canadian Accounting Standards and in accordance with generally accepted actuarial principles. The principal assumptions were: a discount rate of 6.0 per cent; an inflation rate of 4.0 per cent for dental health; and a range of 4 to 13 per cent for medical health care.

33. ICAO does not accrue the liability. The actual cost of post-retirement benefits incurred in each financial period is reported as expenditure for that period. The agency has no mechanism in place to fund the liability and has no plan to establish such a mechanism. The estimated liability is disclosed as a note to the financial statements.

Organizations for which no valuations have been conducted

34. No valuation has been conducted to show liabilities at 31 December 2003 for the United Nations Environment Programme, the United Nations Human Settlements Programme, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the World Trade Organization and the United Nations Office on Drugs and Crime.

Annex III

Glossary of terms

Accrued liability — The actuarial present value of benefits attributed to employee service rendered to a particular date. Prior to an employee's full eligibility date, the accumulated post-retirement benefit obligation as of a particular date for an employee is the portion of the expected post-retirement benefit obligation attributed to the employee's service rendered to that date. On and after the full eligibility date, the accumulated and expected post-retirement benefit obligation for an employee is the same.

Accrual basis — The accrual basis of accounting for revenue in each financial period recognizes income when it is earned or due and not when it is received. Accrual of expenditure in each financial period means that costs are recognized when obligations and/or liabilities are incurred and not when payments are made.

Actuarial present value — The current worth (on the valuation date) of an amount or series of amounts payable in the future. The actuarial present value is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Actuarial valuation — The determination of the accrued liability at the end of a financial period based on certain actuarial assumptions, discount rates and plan provisions.

Amortization — The process of recognizing unfunded liabilities over several financial periods.

Benefits — Health-care benefits or coverage to which participants in the after-service health insurance plan are entitled.

Cash basis (pay-as-you-go) — Accounting for benefits by expensing the costs when benefits are actually paid.

Current service costs — The cost of post-retirement benefits earned during the current period of employee active service.

Discount rates — The estimated interest rates at which post-retirement benefits could be effectively settled. Assumed discount rates are used in the measurement of the present value of future post-retirement benefit obligations.

Funded liability — The accrued liability for which the Organization sets funds aside to pay benefits at a future date.

Health-care trend rates — Assumptions about the annual rate of change in the cost of health-care benefits.

Interest cost — The accrual of interest on the accumulated post-retirement benefit obligation due to the passage of time.

Post-retirement benefits — Benefits provided by the Organization other than pension income to employees who retire from the system.

Post-retirement benefit fund — A specific account set up for asset accumulation for the purpose of paying post-retirement benefits when they are due. These assets are generally restricted to pay post-retirement benefits.

Projected unit credit method — (accrued benefit method) — An actuarial valuation method used to determine the present value of the defined benefit obligations and the related current and prior service cost. It measures each unit of benefit separately to build up the final obligation.

Accounting standards

United Nations System Accounting Standard 57 — Provides that liabilities for post-retirement benefits should be provided for in the accounts to the extent required by the financial policies of the Organization. Liabilities that are not fully provided for should be appropriately disclosed in the notes to the financial statements. Estimated liabilities should be quantified where possible, and the basis of valuation disclosed.

Financial Accounting Standard 106 — Requires advance recognition of liabilities for future payment of post-retirement benefits that are to be accrued over the working life of the employees. Under Standard 106, annual recognition of the liability requires expensing the service cost, interest cost and amortization amounts during the period — accrual basis of accounting is applied.

International Financial Reporting Standard 19 — Requires an organization to account for its obligation to pay benefits and to determine the present value of the obligation using the projected unit credit method and assumptions relating to demographics and financial variables.

Annex IV

Historical perspective of the after-service health insurance programme of the United Nations

1. Staff regulation 6.2 requires that the Secretary-General establish a scheme of social security for the staff, including provisions for health protection. From the beginning, participation in the health insurance schemes of the United Nations has been on an optional basis, and remains so at the present time. In the early days of the United Nations, health insurance was made available to serving staff members only, and without benefit of any organizational subsidy. By resolution 1095 (XI) of 27 February 1957, the General Assembly authorized that the cost of health insurance be shared on an approximately equal basis by the participating staff members and the Organization, subject to the provision that a larger measure of subsidy be granted to staff in the lower salary levels.

2. In a report submitted to the General Assembly at its twenty-first session (A/6491 and Corr.1), the Secretary-General stated that it had become evident, on the basis of experience acquired over the years, that the original arrangement under which insurance coverage was automatically terminated upon cessation of service was "unduly restrictive" and could not be justified by reference to national or international practice. The report noted that it was common practice among Member States to provide after-service health protection for national civil servants and members of their families and that such after-service coverage was already available to former staff members of several specialized agencies. Following an examination of the feasibility of extending the health protection schemes to cover retired United Nations staff members, the Secretary-General concluded that such extension, subject to certain conditions of eligibility, was entirely feasible in terms of costs to participants, payment of contributions and provision of benefits.

3. Accordingly, health insurance protection was extended to retired staff members in 1967, following the decision of the General Assembly at its 1501st plenary meeting on 20 December 1966 to approve the establishment of the after-service health insurance programme. Taking into account the precept, established by the General Assembly in resolution 1095 (XI) of 27 February 1957, that individual contributions to the health insurance scheme should be set in relation to salary level, the contributions of after-service health insurance participants were, at the outset, based on the schedule of payments applicable to in-service staff members. Thus, an after-service participant, based on the level of his or her gross pension, paid the same premium contribution as an in-service staff member at the equivalent net salary level.

4. At inception, after-service health insurance participation was open to former staff members who left the service of the United Nations at the age of retirement or for disability, provided the staff member had been a contributory participant in a United Nations health insurance plan for a specified period. In the case of retirement, the qualifying period was 10 years, and in the case of termination for disability, three years. In all cases, coverage was available only to those in receipt of a periodic benefit from the United Nations Joint Staff Pension Fund or under the rules governing compensation for service-incurred death, injury or illness. Dependants or survivors of a former staff member were also entitled to coverage under the programme under certain conditions.

5. With effect from 1 January 1974, the contribution scale for after-service health insurance subscribers in receipt of the subsidy was reduced to 50 per cent of the contributions payable by staff members. It is important to bear in mind, however, that this internal cost-apportionment arrangement does not alter the underlying cost-sharing ratio between the Organization and the contributors to the health insurance plans as a group. It reflects, rather, the transfer of a portion of the overall subsidy from in-service to after-service participants.

6. At its thirty-eighth session, the General Assembly, in resolution 38/235 of 20 December 1983, approved a proposal of the Secretary-General to modify the eligibility requirements for participation in after-service health insurance in order to bring them into line with the provisions of the United Nations Joint Staff Pension Fund. Accordingly, with effect from 1 January 1984, after-service health insurance coverage became available to staff members who, upon retirement at age 55 years or later, had participated in a United Nations contributory health insurance plan for a minimum of five years, provided that those staff members paid the full premium for the period for which their participation during active service fell short of the 10-year minimum for subsidized after-service health insurance coverage. Once their contributory in-service participation plus their unsubsidized full premium cost after-service health insurance participation reaches 10 years, they could be eligible to receive the after-service health insurance subsidy.

7. In the same resolution, the General Assembly, in addition to the modifications in eligibility criteria referred to in paragraph 6 above, approved a revision of the respective shares of the Organization and contributors in line with the formula recommended by the International Civil Service Commission and the Advisory Committee on Administrative and Budgetary Questions. Implementation of the new cost-sharing arrangement, which became effective on 1 January 1984, has resulted in the application of a ratio of 2 to 1 between the share of the Organization and the contributors (in-service and after-service combined) covered under the Headquarters health insurance schemes. The 50/50 overall sharing ratio, however, continues to be in effect at all other duty stations.

8. In section III of resolution 41/209 of 11 December 1986, the General Assembly approved arrangements proposed by the Secretary-General in his report (A/C.5/41/17) on health insurance coverage for locally recruited staff in the General Service and related categories at designated duty stations. Under these arrangements, which came into effect on 1 September 1987, the non-contributory Medical Expenses Assistance Plan as provided under Appendix E to the Staff Rules was reformulated to provide for the Medical Insurance Plan, that was contributory and whose benefit structure was comparable to other schemes offered by organizations in the common system. As a result of this initiative, after-service health insurance coverage became available for the first time to these groups of General Service staff.

9. From its inception, the after-service health insurance programme has grown substantially in terms of both the number of participants and the cost. The growth in the programme since the mid-1980s has been particularly marked, stemming from demographic phenomena, increases in utilization, and the escalation of medical costs. As an indication of this growth, it should be noted that the average after-service health insurance enrolment more than doubled from 2,672 retirees in the biennium 1984-1985, to 7,105 by the end of the biennium 2002-2003. Over the

same period, the organizational subsidy for retiree medical benefits increased almost tenfold, from $6.9 million to $67.7 million. The difference between the two rates of growth is principally attributable to the escalation of the costs of medical treatment and increases in the rates of utilization of medical services. Utilization of medical services, which encompasses the types and frequency of medical treatments, is strongly correlated with the demographic composition of the insured population, particularly in regard to age distribution. In this regard, the United Nations is experiencing, from the standpoint of the cost of health insurance, an adverse trend similar to that experienced by some national social security schemes. This is because the proportion of retirees enrolled in the health insurance schemes relative to active staff is growing. In addition, the average age of the retiree group has been rising slightly and life expectancies have increased. At the same time as people age, annual expenditures on necessary medical care tend to increase also. Thus, the combination of all these elements leads to an inexorable cost-push impact on health insurance costs and the related contributions of participants and the Organization.

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Reduction of military budgets

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled:

"Reduction of military budgets:

"(a) Reduction of military budgets;

"(b) Objective information on military matters, including transparency of military expenditures"

was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolutions 35/142 B of 12 December 1980 and 58/28 of 8 December 2003.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely, items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. For its consideration of the item, the Committee had before it the report of the Secretary-General on objective information on military matters, including transparency of military expenditures (A/60/159 and Add.1).

05-60628 (E) 181105

II. Consideration of draft resolution A/C.1/60/L.42

5. At the 13th meeting, on 17 October, the representative of Germany, on behalf of Argentina, Armenia, Australia, Austria, Belgium, Bolivia, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Canada, Chile, Costa Rica, Côte d'Ivoire, Croatia, Cyprus, the Czech Republic, Denmark, Ecuador, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Guatemala, Haiti, Hungary, Iceland, Ireland, Italy, Japan, Kazakhstan, Latvia, Lesotho, Liechtenstein, Lithuania, Luxembourg, Madagascar, Malta, Monaco, the Netherlands, New Zealand, Norway, Peru, Poland, Portugal, the Republic of Moldova, Romania, the Russian Federation, San Marino, Senegal, Serbia and Montenegro, Sierra Leone, Slovakia, Slovenia, Solomon Islands, Spain, Sweden, Switzerland, Thailand, Trinidad and Tobago, Turkey, the Ukraine, United Kingdom of Great Britain and Northern Ireland, the United States of America and Uruguay, introduced a draft resolution entitled "Objective information on military matters, including transparency of military expenditures" (A/C.1/60/L.42). Subsequently, Albania, Jamaica, Liberia, Nauru, the Niger, the Republic of Korea and the former Yugoslav Republic of Macedonia joined in sponsoring the draft resolution.

6. At its 19th meeting, on 25 October, the Committee adopted draft resolution A/C.1/60/L.42 without a vote (see para. 7).

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Objective information on military matters, including transparency of military expenditures

The General Assembly,

Recalling its resolutions 53/72 of 4 December 1998, 54/43 of 1 December 1999, 56/14 of 29 November 2001 and 58/28 of 8 December 2003 on objective information on military matters, including transparency of military expenditures,

Also recalling its resolution 35/142 B of 12 December 1980, which introduced the United Nations system for the standardized reporting of military expenditures, and its resolutions 48/62 of 16 December 1993, 49/66 of 15 December 1994, 51/38 of 10 December 1996 and 52/32 of 9 December 1997, calling upon all Member States to participate in it, and its resolution 47/54 B of 9 December 1992, endorsing the guidelines and recommendations for objective information on military matters and inviting Member States to provide the Secretary-General with relevant information regarding their implementation,

Noting that since then, national reports on military expenditures and on the guidelines and recommendations for objective information on military matters have been submitted by a number of Member States belonging to different geographic regions,

Convinced that the improvement of international relations forms a sound basis for promoting further openness and transparency in all military matters,

Also convinced that transparency in military matters is an essential element for building a climate of trust and confidence between States worldwide and that a better flow of objective information on military matters can help to relieve international tension and is therefore an important contribution to conflict prevention,

Noting the role of the standardized reporting system, as instituted through its resolution 35/142 B, as an important instrument to enhance transparency in military matters,

Conscious that the value of the standardized reporting system would be enhanced by a broader participation of Member States,

Welcoming, therefore, the report of the Secretary-General[1] on ways and means to implement the guidelines and recommendations for objective information on military matters, including, in particular, how to strengthen and broaden participation in the standardized reporting system,

Recalling that the guidelines and recommendations for objective information on military matters recommended certain areas for further consideration, such as the improvement of the standardized reporting system,

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[1] A/54/298.

Noting the efforts of several regional organizations to promote transparency of military expenditures, including standardized annual exchanges of relevant information among their member States,

1. *Calls upon* Member States to report annually, by 30 April, to the Secretary-General their military expenditures for the latest fiscal year for which data are available, using, preferably and to the extent possible, the reporting instrument as recommended in its resolution 35/142 B or, as appropriate, any other format developed in conjunction with similar reporting on military expenditures to other international or regional organizations, and, in the same context, encourages Member States to submit nil returns, if appropriate;

2. *Recommends* the guidelines and recommendations for objective information on military matters to all Member States for implementation, fully taking into account specific political, military and other conditions prevailing in a region, on the basis of initiatives and with the agreement of the States of the region concerned;

3. *Encourages* relevant international bodies and regional organizations to promote transparency of military expenditures and to enhance complementarity among reporting systems, taking into account the particular characteristics of each region, and to consider the possibility of an exchange of information with the United Nations;

4. *Takes note* of the reports of the Secretary-General on objective information on military matters, including transparency of military expenditures;[2]

5. *Requests* the Secretary-General, within available resources:

(a) To continue the practice of sending an annual note verbale to Member States requesting the submission of data to the United Nations system for the standardized reporting of military expenditures, together with the reporting format and related instructions, and to publish in a timely fashion in appropriate United Nations media the due date for transmitting data on military expenditures;

(b) To circulate annually the reports on military expenditures as received from Member States;

(c) To continue consultations with relevant international bodies, with a view to ascertaining requirements for adjusting the present instrument, with a view to encouraging wider participation, and to make recommendations, based on the outcome of those consultations and taking into account the views of Member States, on necessary changes to the content and structure of the standardized reporting system;

(d) To encourage relevant international bodies and organizations to promote transparency of military expenditures and to consult with those bodies and organizations with emphasis on examining possibilities for enhancing complementarity among international and regional reporting systems and for exchanging related information between those bodies and the United Nations;

(e) To encourage the United Nations regional centres for peace and disarmament in Africa, in Asia and the Pacific, and in Latin America and the

[2] A/58/202 and Add.1-3, A/59/192 and Add.1 and A/60/159 and Add.1.

Caribbean to assist Member States in their regions in enhancing their knowledge of the standardized reporting system;

(f) To promote international and regional/subregional symposiums and training seminars to explain the purpose of the standardized reporting system and to give relevant technical instructions;

(g) To report on experiences gained during such symposiums and training seminars;

6. *Encourages* Member States:

(a) To inform the Secretary-General about possible problems with the standardized reporting system and their reasons for not submitting the requested data;

(b) To continue to provide the Secretary-General, in time for deliberation by the General Assembly at its sixty-second session, with their views and suggestions on ways and means to strengthen and broaden participation in the standardized reporting system, including necessary changes to its content and structure;

7. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Objective information on military matters, including transparency of military expenditures".

United Nations A/60/452

General Assembly

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16 November 2005

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Sixtieth session
Agenda item 86

Developments in the field of information and telecommunications in the context of international security

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "Developments in the field of information and telecommunications in the context of international security" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 59/61 of 3 December 2004.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely, items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General (A/60/95 and Add.1);

(b) Report of the Secretary-General on the Group of Governmental Experts on Developments in the Field of Information and Telecommunications in the Context of International Security (A/60/202).

05-60685 (E) 181105

II. Consideration of draft resolution A/C.1/60/L.29

5. At the 13th meeting, on 17 October, the representative of the Russian Federation introduced a draft resolution entitled "Developments in the field of information and telecommunications in the context of international security" (A/C.1/60/L.29).

6. At the 21st meeting, on 28 October, the Secretary of the Committee read out a statement of the programme budget implications of draft resolution A/C.1/60/L.29, provided by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly.

7. At the same meeting, the Committee adopted draft resolution A/C.1/60/L.29 by a recorded vote of 163 to 1 (see para. 8). The voting was as follows:

In favour:

Afghanistan, Albania, Algeria, Andorra, Angola, Antigua and Barbuda, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Croatia, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Denmark, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Hungary, Iceland, India, Indonesia, Iran (Islamic Republic of), Iraq, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libyan Arab Jamahiriya, Liechtenstein, Lithuania, Luxembourg, Madagascar, Malawi, Malaysia, Maldives, Mali, Malta, Mauritania, Mauritius, Mexico, Monaco, Mongolia, Morocco, Mozambique, Myanmar, Nepal, Netherlands, New Zealand, Nicaragua, Niger, Nigeria, Norway, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Republic of Korea, Republic of Moldova, Romania, Russian Federation, Saint Lucia, Saint Vincent and the Grenadines, Samoa, San Marino, Saudi Arabia, Senegal, Serbia and Montenegro, Sierra Leone, Singapore, Slovakia, Slovenia, Solomon Islands, South Africa, Spain, Sri Lanka, Sudan, Suriname, Swaziland, Sweden, Switzerland, Syrian Arab Republic, Thailand, the former Yugoslav Republic of Macedonia, Timor-Leste, Togo, Tunisia, Turkey, Turkmenistan, Uganda, Ukraine, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, Uruguay, Vanuatu, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zambia, Zimbabwe.

Against:

United States of America.

Abstaining:

None.

III. Recommendation of the First Committee

8. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Developments in the field of information and telecommunications in the context of international security

The General Assembly,

Recalling its resolutions 53/70 of 4 December 1998, 54/49 of 1 December 1999, 55/28 of 20 November 2000, 56/19 of 29 November 2001, 57/53 of 22 November 2002, 58/32 of 8 December 2003, and 59/61 of 3 December 2004,

Recalling also its resolutions on the role of science and technology in the context of international security, in which, inter alia, it recognized that scientific and technological developments could have both civilian and military applications and that progress in science and technology for civilian applications needed to be maintained and encouraged,

Noting that considerable progress has been achieved in developing and applying the latest information technologies and means of telecommunication,

Affirming that it sees in this process the broadest positive opportunities for the further development of civilization, the expansion of opportunities for cooperation for the common good of all States, the enhancement of the creative potential of humankind and additional improvements in the circulation of information in the global community,

Recalling, in this connection, the approaches and principles outlined at the Information Society and Development Conference, held in Midrand, South Africa, from 13 to 15 May 1996,

Bearing in mind the results of the Ministerial Conference on Terrorism, held in Paris on 30 July 1996, and the recommendations that it made,[1]

Bearing in mind also the results of the first phase of the World Summit on the Information Society, held in Geneva from 10 to 12 December 2003,[2]

Noting that the dissemination and use of information technologies and means affect the interests of the entire international community and that optimum effectiveness is enhanced by broad international cooperation,

Expressing its concern that these technologies and means can potentially be used for purposes that are inconsistent with the objectives of maintaining international stability and security and may adversely affect the integrity of the infrastructure of States to the detriment of their security in both civil and military fields,

Considering that it is necessary to prevent the use of information resources or technologies for criminal or terrorist purposes,

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[1] See A/51/261, annex.

[2] See A/C.2/59/3.

Noting the contribution of those Member States that have submitted their assessments on issues of information security to the Secretary-General pursuant to paragraphs 1 to 3 of resolutions 53/70, 54/49, 55/28, 56/19, 57/53, 58/32 and 59/61,

Taking note of the reports of the Secretary-General containing those assessments,[3]

Welcoming the initiative taken by the Secretariat and the United Nations Institute for Disarmament Research in convening an international meeting of experts in Geneva in August 1999 on developments in the field of information and telecommunications in the context of international security, as well as its results,

Considering that the assessments of the Member States contained in the reports of the Secretary-General and the international meeting of experts have contributed to a better understanding of the substance of issues of international information security and related notions,

Bearing in mind that the Secretary-General, in fulfilment of resolution 58/32, established in 2004 a group of governmental experts, which, in accordance with its mandate, considered existing and potential threats in the sphere of information security and possible cooperative measures to address them and conducted a study on relevant international concepts aimed at strengthening the security of global information and telecommunications systems,

Taking note of the report of the Secretary-General on the Group of Governmental Experts on Developments in the Field of Information and Telecommunications in the Context of International Security, prepared on the basis of the results of the Group's work,[4]

1. *Calls upon* Member States to promote further at multilateral levels the consideration of existing and potential threats in the field of information security, as well as possible measures to limit the threats emerging in this field, consistent with the need to preserve the free flow of information;

2. *Considers* that the purpose of such measures could be served through the examination of relevant international concepts aimed at strengthening the security of global information and telecommunications systems;

3. *Invites* all Member States to continue to inform the Secretary-General of their views and assessments on the following questions:

(a) General appreciation of the issues of information security;

(b) Efforts taken at the national level to strengthen information security and promote international cooperation in this field;

(c) The content of the concepts mentioned in paragraph 2 above;

(d) Possible measures that could be taken by the international community to strengthen information security at the global level;

4. *Requests* the Secretary-General, with the assistance of a group of governmental experts, to be established in 2009 on the basis of equitable

[3] A/54/213, A/55/140 and Corr.1 and Add.1, A/56/164 and Add.1, A/57/166 and Add.1, A/58/373, A/59/116 and Add.1 and A/60/95 and Add.1.

[4] A/60/202.

geographical distribution, to continue to study existing and potential threats in the sphere of information security and possible cooperative measures to address them, as well as the concepts referred to in paragraph 2 above, and to submit a report on the results of this study to the General Assembly at its sixty-fifth session;

5. *Decides* to include in the provisional agenda of its sixty-first session the item entitled "Developments in the field of information and telecommunications in the context of international security".

United Nations A/60/453

General Assembly

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Sixtieth session
Agenda item 87

Prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons: report of the Conference on Disarmament

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "Prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons: report of the Conference on Disarmament" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 57/50 of 22 November 2002.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely, items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. No documents were submitted for consideration under this item.

05-60692 (E) 181105

II. Consideration of draft resolution A/C.1/60/L.10

5. At the 10th meeting, on 12 October, the representative of Belarus, on behalf of Armenia, Azerbaijan, Bangladesh, Belarus, the Democratic People's Republic of Korea, Indonesia, Kazakhstan, Kyrgyzstan, the Russian Federation, and Tajikistan, introduced a draft resolution entitled "Prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons: report of the Conference on Disarmament" (A/C.1/60/L.10). Subsequently, the Central African Republic, Georgia, Ukraine and Venezuela (Bolivarian Republic of), joined in sponsoring the draft resolution.

6. At its 18th meeting, on 24 October, the Committee adopted draft resolution A/C.1/60/L.10 by a recorded vote of 150 to 1, with 1 abstention (see para. 7). The voting was as follows:

In favour:

Afghanistan, Albania, Algeria, Andorra, Angola, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cameroon, Canada, Cape Verde, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Croatia, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Denmark, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Hungary, Iceland, India, Indonesia, Iran (Islamic Republic of), Iraq, Ireland, Italy, Jamaica, Japan, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Latvia, Lebanon, Liberia, Libyan Arab Jamahiriya, Liechtenstein, Lithuania, Luxembourg, Malawi, Malaysia, Maldives, Mali, Malta, Mauritius, Mexico, Monaco, Mongolia, Morocco, Mozambique, Myanmar, Nauru, Nepal, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Republic of Korea, Republic of Moldova, Romania, Russian Federation, Saint Lucia, Samoa, San Marino, Saudi Arabia, Senegal, Serbia and Montenegro, Sierra Leone, Singapore, Slovakia, Slovenia, Solomon Islands, South Africa, Spain, Sri Lanka, Sudan, Suriname, Sweden, Switzerland, Syrian Arab Republic, Thailand, the former Yugoslav Republic of Macedonia, Togo, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, Uruguay, Uzbekistan, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zambia.

Against:

United States of America.

Abstaining:

Israel.

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons: report of the Conference on Disarmament

The General Assembly,

Recalling its previous resolutions on the prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons,

Recalling also its resolutions 51/37 of 10 December 1996, 54/44 of 1 December 1999 and 57/50 of 22 November 2002 relating to the prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons,

Recalling further paragraph 77 of the Final Document of the Tenth Special Session of the General Assembly,[1]

Determined to prevent the emergence of new types of weapons of mass destruction that have characteristics comparable in destructive effect to those of weapons of mass destruction identified in the definition of weapons of mass destruction adopted by the United Nations in 1948,[2]

Noting the desirability of keeping the matter under review, as appropriate,

1. *Reaffirms* that effective measures should be taken to prevent the emergence of new types of weapons of mass destruction;

2. *Requests* the Conference on Disarmament, without prejudice to further overview of its agenda, to keep the matter under review, as appropriate, with a view to making, when necessary, recommendations on undertaking specific negotiations on identified types of such weapons;

3. *Calls upon* all States, immediately following any recommendations of the Conference on Disarmament, to give favourable consideration to those recommendations;

4. *Requests* the Secretary-General to transmit to the Conference on Disarmament all documents relating to the consideration of this item by the General Assembly at its sixtieth session;

5. *Requests* the Conference on Disarmament to report the results of any consideration of the matter in its annual reports to the General Assembly;

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[1] Resolution S-10/2.

[2] The definition was adopted by the Commission for Conventional Armaments (see S/C.3/32/Rev.1).

6. *Decides* to include in the provisional agenda of its sixty-third session the item entitled "Prohibition of the development and manufacture of new types of weapons of mass destruction and new systems of such weapons: report of the Conference on Disarmament".

United Nations A/60/454

General Assembly

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16 November 2005

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Sixtieth session
Agenda item 88

Question of Antarctica

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "Question of Antarctica" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 57/51 of 22 November 2002.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on the item. The Committee considered the item at its 23rd meeting, on 1 November, and took action on it at the same meeting (see A/C.1/60/PV.23).

4. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/60/222).

II. Consideration of draft resolution A/C.1/60/L.60

5. At the 23rd meeting, on 1 November, the Chairman of the Committee introduced a draft resolution entitled "Question of Antarctica" (A/C.1/60/L.60). At the same meeting the representative of Malaysia orally proposed amendments to the draft resolution, by which:

(a) In operative paragraph 4, the words "information on developments" would be replaced by the words "information on those meetings, activities and developments"; and the words "and requests the Secretary-General to submit a report which shall consist of that information to the General Assembly at its sixty-third session" would be deleted at the end of the paragraph;

05-60698 (E) 181105

(b) In operative paragraph 5, the words "to include in the provisional agenda of its sixty-third session the item entitled 'Question of the Antarctica'" would be replaced by the words "to remain seized of the matter".

6. At the same meeting, the Committee adopted draft resolution A/C.1/60/L.60, as orally amended, without a vote (see para. 7).

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Question of Antarctica

The General Assembly,

Recalling its resolution 57/51 of 22 November 2002, in which it requested the Secretary-General to submit a report consisting of the information provided by the Antarctic Treaty Consultative Parties on their consultative meetings, on their activities in Antarctica and on developments in relation to Antarctica,

Taking into account the debates on the question of Antarctica held since its thirty-eighth session,

Conscious of the particular significance of Antarctica to the international community, including for international peace and security, the global and regional environment, its effects on global and regional climate conditions, and scientific research,

Reaffirming that the management and use of Antarctica should be conducted in accordance with the purposes and principles of the Charter of the United Nations and in the interest of maintaining international peace and security and of promoting international cooperation for the benefit of mankind as a whole,

Recognizing that the Antarctic Treaty,[1] which provides, inter alia, for the demilitarization of the continent, the prohibition of nuclear explosions and the disposal of nuclear wastes, the freedom of scientific research and the free exchange of scientific information, is in furtherance of the purposes and principles of the Charter,

Noting with satisfaction the entry into force of the Protocol on Environmental Protection to the Antarctic Treaty[2] on 14 January 1998, under which Antarctica has been designated as a natural reserve, devoted to peace and science, and the provisions contained in the Protocol regarding the protection of the Antarctic environment and dependent and associated ecosystems, including the need for environmental impact assessment in the planning and conduct of all relevant activities in Antarctica,

Welcoming the continuing cooperation among countries undertaking scientific research activities in Antarctica, which may help to minimize human impact on the Antarctic environment,

Welcoming also the increasing awareness of and interest in Antarctica shown by the international community, and convinced of the advantages to the whole of mankind of a better knowledge of Antarctica,

Welcoming further the secretariat of the Antarctic Treaty, established in Buenos Aires, which became operational as of 1 September 2004,

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[1] United Nations, *Treaty Series*, vol. 402, No. 5778.

[2] *International Legal Materials*, vol. XXX, No. 6, p. 1461.

Reaffirming its conviction that, in the interest of all mankind, Antarctica should continue forever to be used exclusively for peaceful purposes and that it should not become the scene or object of international discord,

1. *Takes note* of the report of the Secretary-General on the question of Antarctica[3] and the role accorded by the Secretary-General to the United Nations Environment Programme in preparing his report, and also of the Twenty-sixth Antarctic Treaty Consultative Meeting, held in Madrid from 9 to 20 June 2003, the Twenty-seventh Antarctic Treaty Consultative Meeting, held in Cape Town, South Africa, from 24 May to 4 June 2004, and the Twenty-eighth Antarctic Treaty Consultative Meeting, held in Stockholm from 6 to 17 June 2005;

2. *Recalls* the statement under chapter 17 of Agenda 21,[4] adopted by the United Nations Conference on Environment and Development, that States carrying out research activities in Antarctica should, as provided for in article III of the Antarctic Treaty, continue:

(a) To ensure that data and information resulting from such research are freely available to the international community;

(b) To enhance the access of the international scientific community and the specialized agencies of the United Nations system to such data and information, including the encouragement of periodic seminars and symposiums;

3. *Welcomes* the invitations to the Executive Director of the United Nations Environment Programme to attend Antarctic Treaty Consultative Meetings in order to assist such meetings in their substantive work, and urges the parties to continue to do so for future consultative meetings;

4. *Welcomes also* the practice whereby the Antarctic Treaty Consultative Parties regularly provide the Secretary-General with information on their consultative meetings and on their activities in Antarctica, and encourages the parties to continue to provide the Secretary-General and interested States with information on those meetings, activities and developments in relation to Antarctica;

5. *Decides* to remain seized of the matter.

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[3] A/60/222.

[4] See *Report of the United Nations Conference on Environment and Development, Rio de Janeiro, 3-14 June 1992* (United Nations publication, Sales No. E.93.I.8 and corrigenda), vol. I: *Resolutions adopted by the Conference*, resolution 1, annex II, chap. 17, para. 17.104.

United Nations A/60/455

General Assembly

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Sixtieth session
Agenda item 89

Implementation of the Declaration of the Indian Ocean as a Zone of Peace

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "Implementation of the Declaration of the Indian Ocean as a Zone of Peace" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 58/29 of 8 December 2003.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. For its consideration of the item, the Committee had before it the report of the Ad Hoc Committee on the Indian Ocean.[1]

II. Consideration of draft resolution A/C.1/60/L.19

5. At the 14th meeting, on 18 October, the representative of Indonesia, on behalf of the States Members of the United Nations that are members of the Movement of

[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 29* (A/60/29).

05-60710 (E) 181105

Non-Aligned Countries, introduced a draft resolution entitled "Implementation of the Declaration of the Indian Ocean as a Zone of Peace" (A/C.1/60/L.19).

6. At its 20th meeting, on 26 October, the Committee adopted draft resolution A/C.1/60/L.19 by a recorded vote of 121 to 3, with 44 abstentions (see para. 7). The voting was as follows:

In favour:

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Armenia, Australia, Azerbaijan, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Chile, China, Colombia, Comoros, Congo, Costa Rica, Cuba, Democratic People's Republic of Korea, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Japan, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libyan Arab Jamahiriya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mexico, Mongolia, Morocco, Mozambique, Myanmar, Nepal, New Zealand, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Republic of Korea, Russian Federation, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, South Africa, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, Ukraine, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zambia.

Against:

France, United Kingdom of Great Britain and Northern Ireland, United States of America.

Abstaining:

Albania, Andorra, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Micronesia (Federated States of), Monaco, Netherlands, Norway, Poland, Portugal, Republic of Moldova, Romania, San Marino, Serbia and Montenegro, Slovakia, Slovenia, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Turkey, Zimbabwe.

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Implementation of the Declaration of the Indian Ocean as a Zone of Peace

The General Assembly,

Recalling the Declaration of the Indian Ocean as a Zone of Peace, contained in its resolution 2832 (XXVI) of 16 December 1971, and recalling also its resolutions 54/47 of 1 December 1999, 56/16 of 29 November 2001 and 58/29 of 8 December 2003 and other relevant resolutions,

Recalling also the report of the Meeting of the Littoral and Hinterland States of the Indian Ocean held in July 1979,[1]

Recalling further paragraph 102 of the Final Document of the Thirteenth Conference of Heads of State or Government of Non-Aligned Countries, held at Kuala Lumpur, from 20 to 25 February 2003,[2] in which it was noted, inter alia, that the Chairperson of the Ad Hoc Committee on the Indian Ocean would continue his informal consultations on the future work of the Committee,

Emphasizing the need to foster consensual approaches that are conducive to the pursuit of such endeavours,

Noting the initiatives taken by countries of the region to promote cooperation, in particular economic cooperation, in the Indian Ocean area and the possible contribution of such initiatives to overall objectives of a zone of peace,

Convinced that the participation of all permanent members of the Security Council and the major maritime users of the Indian Ocean in the work of the Ad Hoc Committee is important and would assist the progress of a mutually beneficial dialogue to develop conditions of peace, security and stability in the Indian Ocean region,

Considering that greater efforts and more time are required to develop a focused discussion on practical measures to ensure conditions of peace, security and stability in the Indian Ocean region,

Having considered the report of the Ad Hoc Committee on the Indian Ocean,[3]

1. *Takes note* of the report of the Ad Hoc Committee on the Indian Ocean;[3]

2. *Reiterates its conviction* that the participation of all permanent members of the Security Council and the major maritime users of the Indian Ocean in the work of the Ad Hoc Committee is important and would greatly facilitate the development of a mutually beneficial dialogue to advance peace, security and stability in the Indian Ocean region;

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[1] *Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 45* and corrigendum (A/34/45 and Corr.1).

[2] See A/57/759-S/2003/332, annex I.

[3] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 29* (A/60/29).

3. *Requests* the Chairman of the Ad Hoc Committee to continue his informal consultations with the members of the Committee and to report through the Committee to the General Assembly at its sixty-second session;

4. *Requests* the Secretary-General to continue to render, within existing resources, all necessary assistance to the Ad Hoc Committee, including the provision of summary records;

5. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Implementation of the Declaration of the Indian Ocean as a Zone of Peace".

United Nations A/60/456

General Assembly

Distr.: General
16 November 2005

Original: English

Sixtieth session
Agenda item 90

African Nuclear-Weapon-Free Zone Treaty

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "African Nuclear-Weapon-Free Zone Treaty" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 58/30 of 8 December 2003.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely, items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. For its consideration of the item, the Committee had before it the letter dated 27 June 2005 from the Permanent Representative of Mexico to the United Nations addressed to the Secretary-General (A/60/121).

II. Consideration of draft resolution A/C.1/60/L.8

5. At the 19th meeting, on 25 October, the representative of Nigeria, on behalf of the States Members of the United Nations that are members of the Group of African States, submitted a draft resolution entitled "African Nuclear-Weapon-Free Zone Treaty" (A/C.1/60/L.8). Subsequently, Bangladesh joined in sponsoring the draft resolution.

6. At its 21st meeting, on 28 October, the Committee adopted draft resolution A/C.1/60/L.8 without a vote (see para. 7).

05-60704 (E) 181105

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

African Nuclear-Weapon-Free Zone Treaty

The General Assembly,

Recalling its resolutions 51/53 of 10 December 1996 and 56/17 of 29 November 2001 and all its other relevant resolutions, as well as those of the Organization of African Unity,

Recalling also the signing of the African Nuclear-Weapon-Free Zone Treaty (Treaty of Pelindaba)[1] at Cairo on 11 April 1996,

Recalling further the Cairo Declaration adopted on that occasion,[2] which emphasized that nuclear-weapon-free zones, especially in regions of tension, such as the Middle East, enhance global and regional peace and security,

Taking note of the statement made by the President of the Security Council on behalf of the members of the Council on 12 April 1996,[3] affirming that the signature of the African Nuclear-Weapon-Free Zone Treaty constituted an important contribution by the African countries to the maintenance of international peace and security,

Considering that the establishment of nuclear-weapon-free zones, especially in the Middle East, would enhance the security of Africa and the viability of the African nuclear-weapon-free zone,

1. *Calls upon* African States that have not yet done so to sign and ratify the African Nuclear-Weapon-Free Zone Treaty (Treaty of Pelindaba)[1] as soon as possible so that it may enter into force without delay;

2. *Expresses its appreciation* to the nuclear-weapon States that have signed the Protocols that concern them, and calls upon those that have not yet ratified the Protocols concerning them to do so as soon as possible;

3. *Calls upon* the States contemplated in Protocol III to the Treaty that have not yet done so to take all necessary measures to ensure the speedy application of the Treaty to territories for which they are, de jure or de facto, internationally responsible and that lie within the limits of the geographical zone established in the Treaty;

4. *Calls upon* the African States parties to the Treaty on the Non-Proliferation of Nuclear Weapons[4] that have not yet done so to conclude comprehensive safeguards agreements with the International Atomic Energy Agency pursuant to the Treaty, thereby satisfying the requirements of article 9 (*b*) of and annex II to the Treaty of Pelindaba when it enters into force, and to conclude

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[1] See A/50/426, annex.

[2] A/51/113-S/1996/276, annex.

[3] S/PRST/1996/17; see *Resolutions and Decisions of the Security Council, 1996*.

[4] United Nations, *Treaty Series*, vol. 729, No. 10485.

additional protocols to their safeguards agreements on the basis of the Model Protocol approved by the Board of Governors of the Agency on 15 May 1997;[5]

5. *Expresses its gratitude* to the Secretary-General, the Chairman of the Commission of the African Union and the Director General of the International Atomic Energy Agency for the diligence with which they have rendered effective assistance to the signatories to the Treaty;

6. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "African Nuclear-Weapon-Free Zone Treaty".

[5] International Atomic Energy Agency, INFCIRC/540 (Corrected).

United Nations A/60/457

General Assembly

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Agenda item 91

Consolidation of the regime established by the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)

Report of the First Committee

Rapporteur: Ms. Elvina **Jusufaj** (Albania)

I. Introduction

1. The item entitled "Consolidation of the regime established by the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)" was included in the provisional agenda of the sixtieth session of the General Assembly in accordance with Assembly resolution 58/31 of 8 December 2003.

2. At its 17th plenary meeting, on 20 September 2005, the General Assembly, on the recommendation of the General Committee, decided to include the item in its agenda and to allocate it to the First Committee.

3. At its 1st meeting, on 29 September 2005, the First Committee decided to hold a general debate on all disarmament and international security items allocated to it, namely, items 85 to 105, which was held at the 2nd to 7th meetings, from 3 to 7 October (see A/C.1/60/PV.2-7). Thematic discussions on the items were held, and draft resolutions were introduced and considered, at the 8th to 17th meetings, from 10 to 14 and from 17 to 21 October (see A/C.1/60/PV.8-17). Action on all draft resolutions was taken at the 18th to 23rd meetings, from 24 to 26 and on 28 and 31 October and 1 November (see A/C.1/60/PV.18-23).

4. For its consideration of the item, the Committee had before it the letter dated 27 June 2005 from the Permanent Representative of Mexico to the United Nations addressed to the Secretary-General (A/60/121).

05-60768 (E) 181105

II. Consideration of draft resolution A/C.1/60/L.25

5. At the 18th meeting, on 24 October, the representative of Mexico, on behalf of Antigua and Barbuda, Argentina, Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago, Uruguay and Venezuela (Bolivarian Republic of), introduced a draft resolution entitled "Consolidation of the regime established by the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)" (A/C.1/60/L.25). Subsequently, Bangladesh, Dominica and Suriname joined in sponsoring the draft resolution.

6. At its 18th meeting, on 24 October, the Committee adopted draft resolution A/C.1/58/L.25 without a vote (see para. 7).

III. Recommendation of the First Committee

7. The First Committee recommends to the General Assembly the adoption of the following draft resolution:

Consolidation of the regime established by the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)

The General Assembly,

Recalling that the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)[1] was opened for signature at Mexico City on 14 February 1967,

Recalling also that, in its preamble, the Treaty of Tlatelolco states that military denuclearized zones are not an end in themselves but rather a means for achieving general and complete disarmament at a later stage,

Recalling further that, in its resolution 2286 (XXII) of 5 December 1967, it welcomed with special satisfaction the Treaty of Tlatelolco as an event of historic significance in the efforts to prevent the proliferation of nuclear weapons and to promote international peace and security,

Recalling that in 1990, 1991 and 1992 the General Conference of the Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean approved and opened for signature a set of amendments[2] to the Treaty of Tlatelolco, with the aim of enabling the full entry into force of that instrument,

Highlighting that the Treaty of Tlatelolco is now in force for thirty-three sovereign States of the region, thereby consolidating the first nuclear-weapon-free zone established in a densely populated region,

Noting with satisfaction the leadership of the Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean in the convening of the first Conference of States Parties and Signatories to Treaties that Establish Nuclear-Weapon-Free Zones, held in Tlatelolco, Mexico, from 26 to 28 April 2005,[3]

Reaffirming the importance of strengthening the Agency as the appropriate legal and political forum for ensuring cooperation with the agencies of other nuclear-weapon-free zones,

1. *Welcomes* the fact that the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)[1] is now in force for the sovereign States of the region, and that this fact was officially acknowledged by the General Conference of the Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean at its eighteenth session, held at Havana on 5 and

[1] United Nations, *Treaty Series*, vol. 634, No. 9068.
[2] A/47/467, annex.
[3] A/60/121, annexes.

6 November 2003, and takes note of the results of the aforementioned session of the General Conference, including the adoption of the Havana Declaration;[4]

2. *Urges* the countries of the region that have not yet done so to deposit their instruments of ratification of the amendments to the Treaty of Tlatelolco approved by the General Conference of the Agency in its resolutions 267 (E-V), 268 (XII) and 290 (E-VII);

3. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Consolidation of the regime established by the Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Treaty of Tlatelolco)".

[4] See resolution CG/Res.457 of the Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean, available from www.opanal.org.